

ALLEGANY COUNTY GAMING

Fiscal Year 2014 Summary



October 2014
Gerald M. Joy
Gaming Administrator

Executive Summary for Allegany County Paper Gaming Office for the Fiscal Year 2014.

HISTORY

The Allegany County Gaming Office was created in 2003 as a self support unit responsible to the Finance Office of the Allegany County Government. The authority to operate the Paper Gaming Office and to guide its function can be found in Art. 27 of the Annotated Code of Maryland Criminal Law and adopted pursuant to Chapter 132 of the Code of Public Local Laws of Allegany County. Our mission is to administer Paper Gaming activities within the county and to collect prescribed taxes from the proceeds for allocation to Education and Fire Units.

Fiscal Year 2014

This presentation only depicts past revenues and trends for the past three years. Budget revenue projects last year were:

Projections:		Actual:	
Gaming Taxes	\$ 376,000	Gaming Taxes	\$318,068
Tax Stickers	\$ 28,000	Tax Stickers	\$ 28,000
Wholesaler Lic.	\$ 5,000	Wholesaler Lic.	\$ 5,000
Totals:	\$ 409,000	Totals:	\$ 351,068

Executive Summary for Allegany County Paper Gaming Office for the Fiscal Year 2014.

This results in an overall shortfall of projections of \$57,932 or 15.5% decline from last year.

Convenience Store Operators Revenues were up \$5,275.00 for an increase of 24.9% ending with total tax revenue for the year of \$26,428

Club Revenues were down \$10,304.00 for a decline of 6.2% ending with total tax revenue for the year of \$158,182.00

Liquor Store Revenues were up \$154.00 an increase of .02% ending with total tax revenue for the year of \$71,226.00

Taverns were down \$12,042.00 for a decline of 18.4% ending with total revenue for the year of \$53,401.00

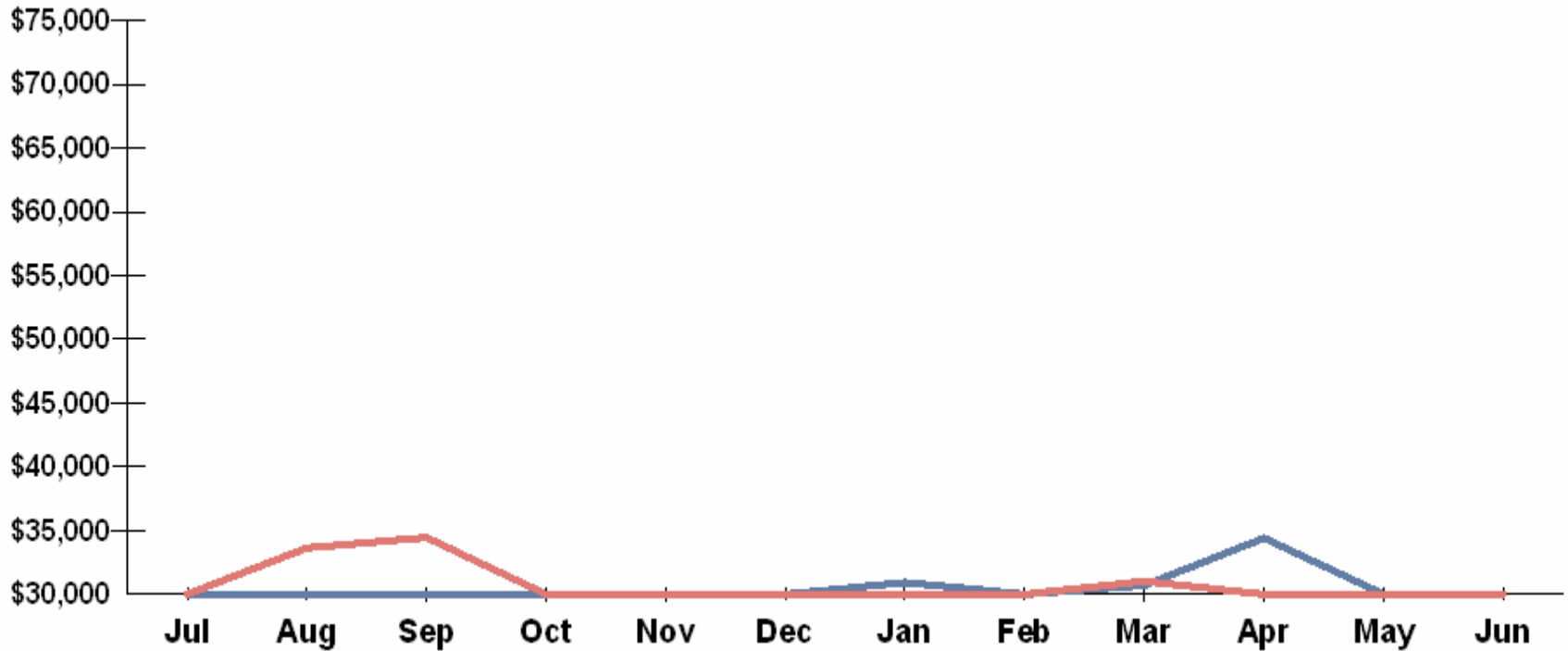
Temporary Operator Revenues were down \$2,920.00 for a decrease of 25% ending with total tax revenue for the year of \$8,831.00

The Gaming Office operating expenses increased by \$5,974.00 or 4.5 % ending with a total of \$136,625.00

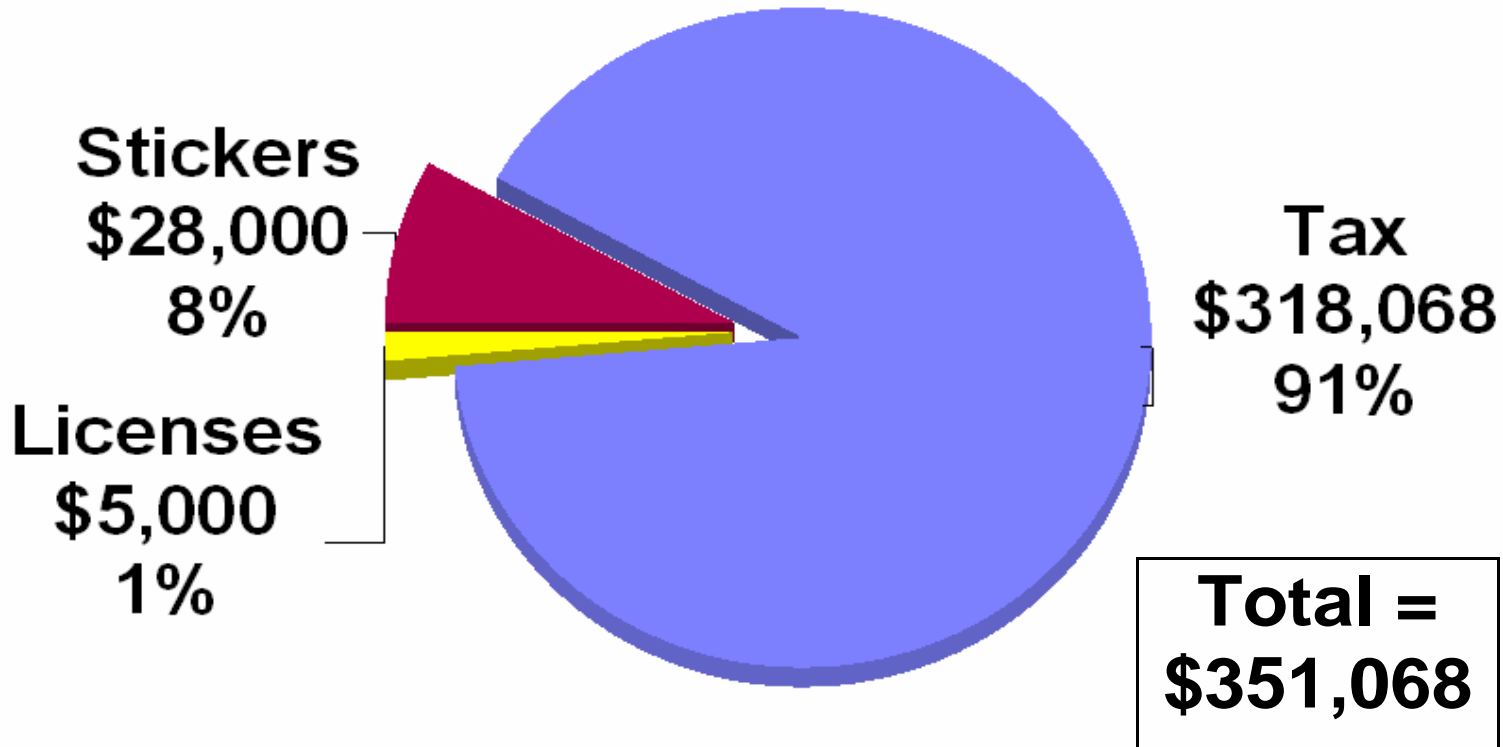
Allocation for Education is \$160,882.00 and 27 Volunteer Fire Units will be allocated a shared sum of \$53,611.00, each allocation decreased by 11.8% from last year.

Allegany County Paper Gaming Fund Tax Revenues By Month - FY 14 Versus FY 13

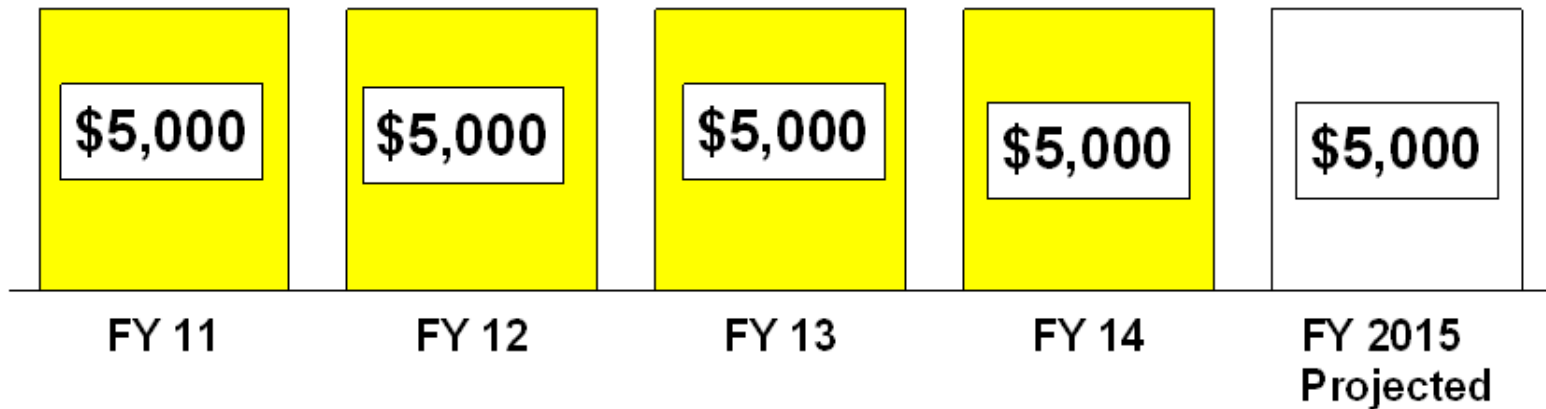
— FY 13 — FY 14



Allegany County Paper Gaming Fund Revenues By Type Fiscal Year 2014



**Allegany County Paper Gaming Fund
Wholesaler License Fee Revenues
Fiscal Years 2011 - 2014**



**Allegany County Paper Gaming Fund
Sticker Revenues
Fiscal Years 2011 - 2014**

\$33,395

\$32,700

\$30,700

\$28,000

\$28,000

FY 11

FY 12

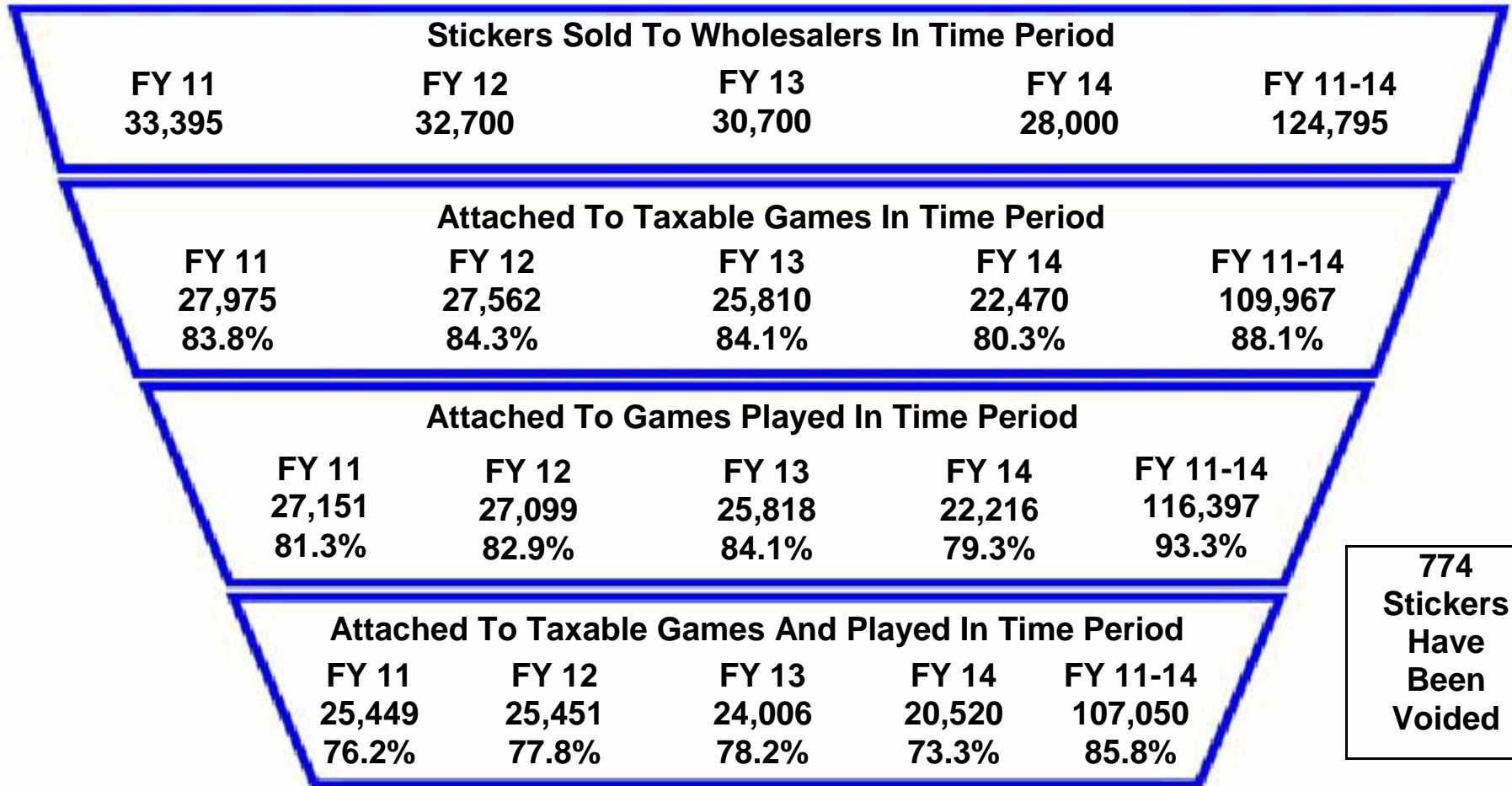
FY 13

FY 14

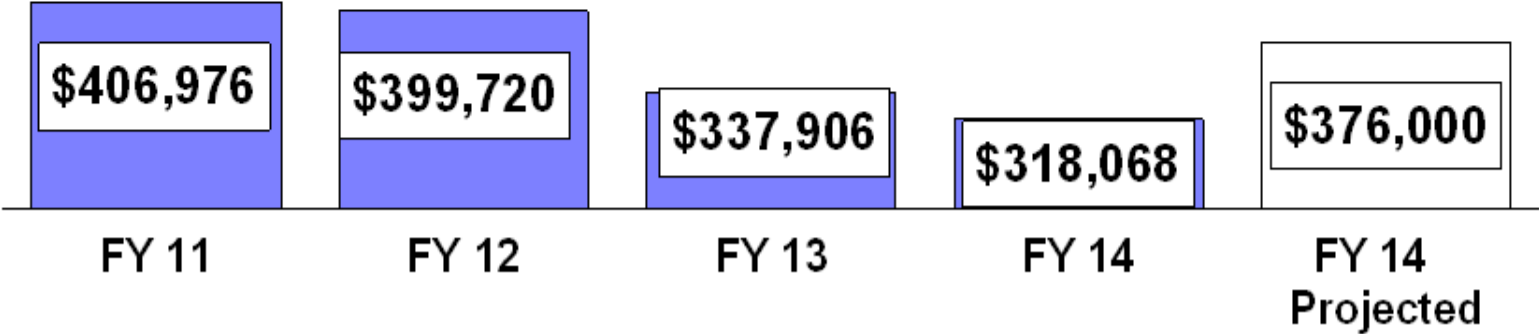
**FY 14
Projected**

Allegany County Paper Games

Distribution of Gaming Stickers - Fiscal Years 2011 - 2014



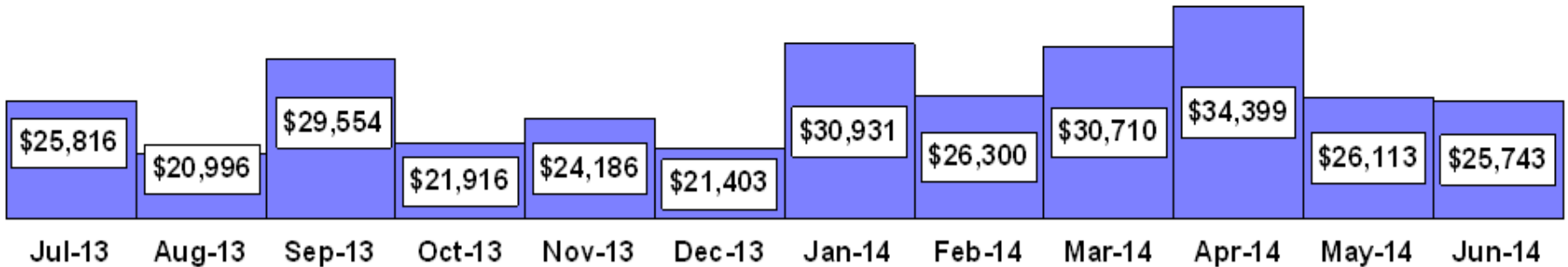
**Allegany County Paper Gaming Fund
Tax Revenues
Fiscal Years 2011 - 2014**



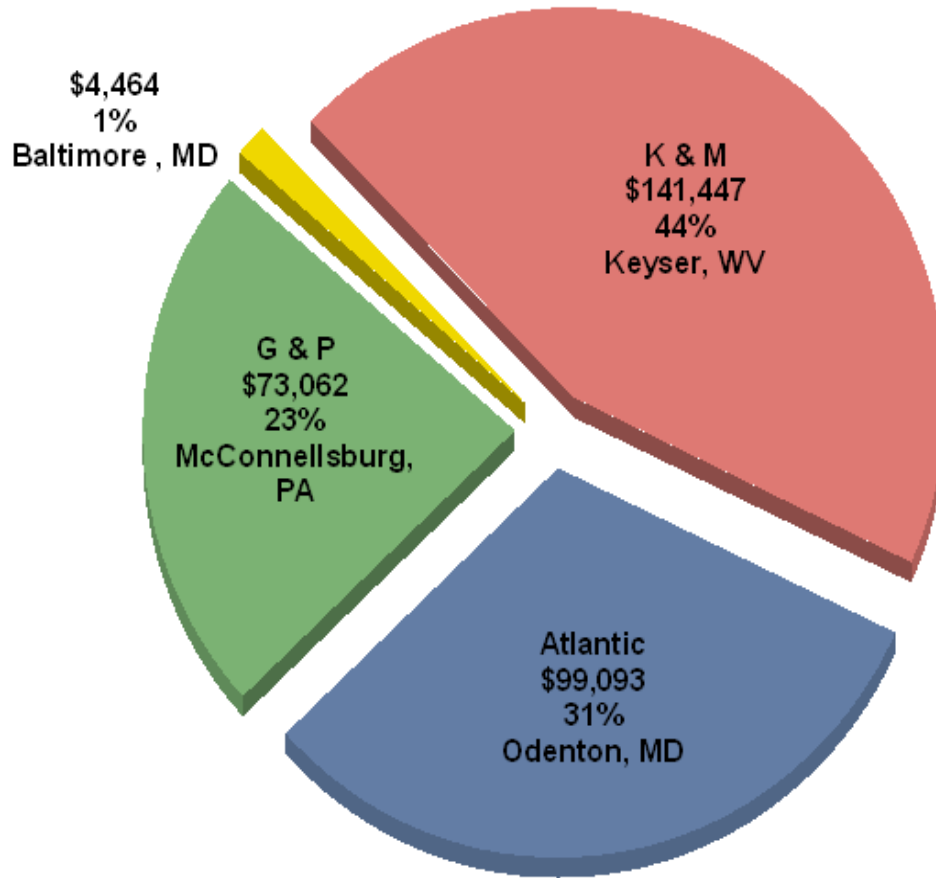
Paper Gaming Fund Tax Revenues By Month Fiscal Year 2014

\$26,506
Monthly
Average

Total = \$318,068

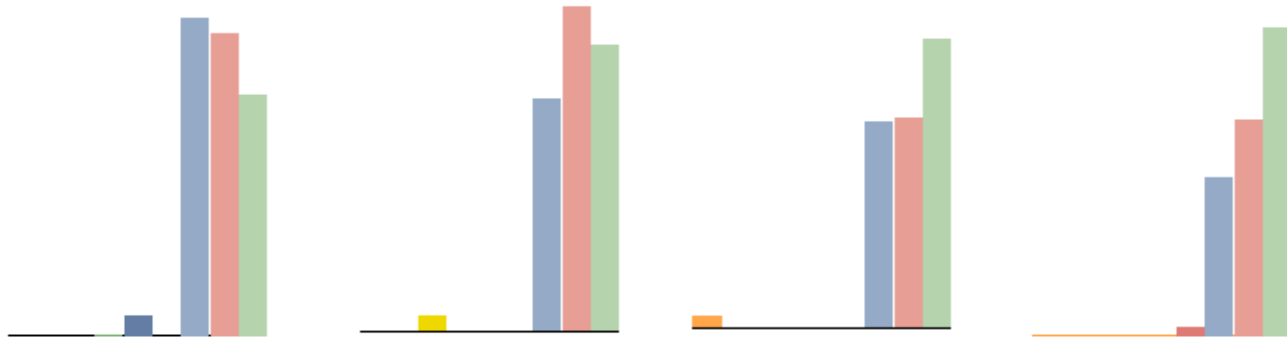


Allegany County Paper Gaming Wholesaler Fiscal Year 2014



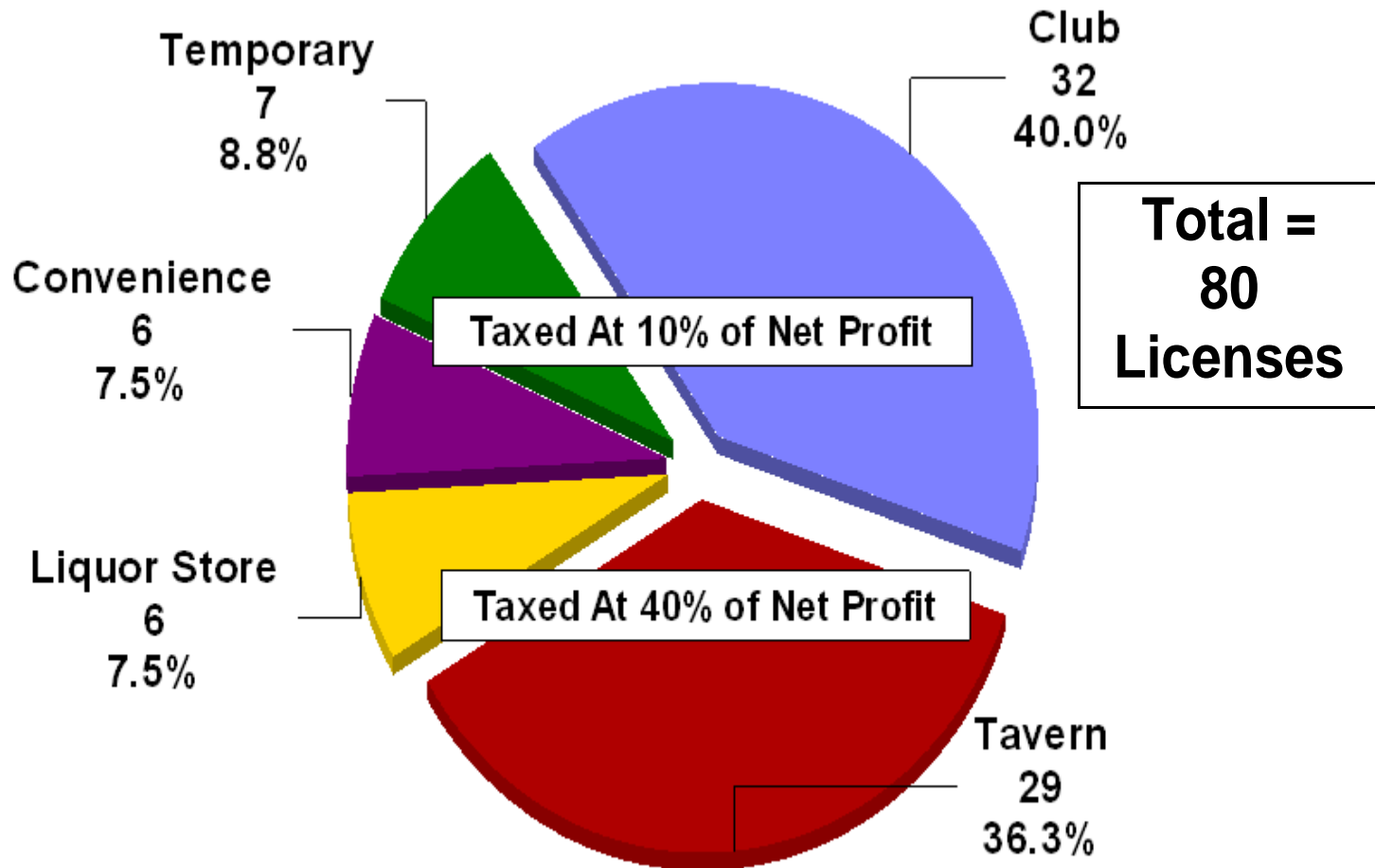
**Total =
\$318,068**

Tax Revenues By Allegany County Paper Gaming Wholesaler Fiscal Years 2011 - 2014



			FY 13	
	\$0	\$0		\$0
	\$0	\$0	\$0	\$0
	\$0		\$0	\$0
Lancaster	\$244	\$230	\$0	\$0
F M & Sons	\$9,687	\$7,532	\$5,482	\$4,464
G & P	\$146,290	\$108,019	\$96,804	\$73,062
Atlantic	\$139,484	\$150,755	\$99,215	\$99,093
K & M	\$111,271	\$133,184	\$136,406	\$141,447
Total	\$406,976	\$399,720	\$337,906	\$318,068

Allegany County Paper Gaming Operator Licenses By Type Fiscal Year 2014

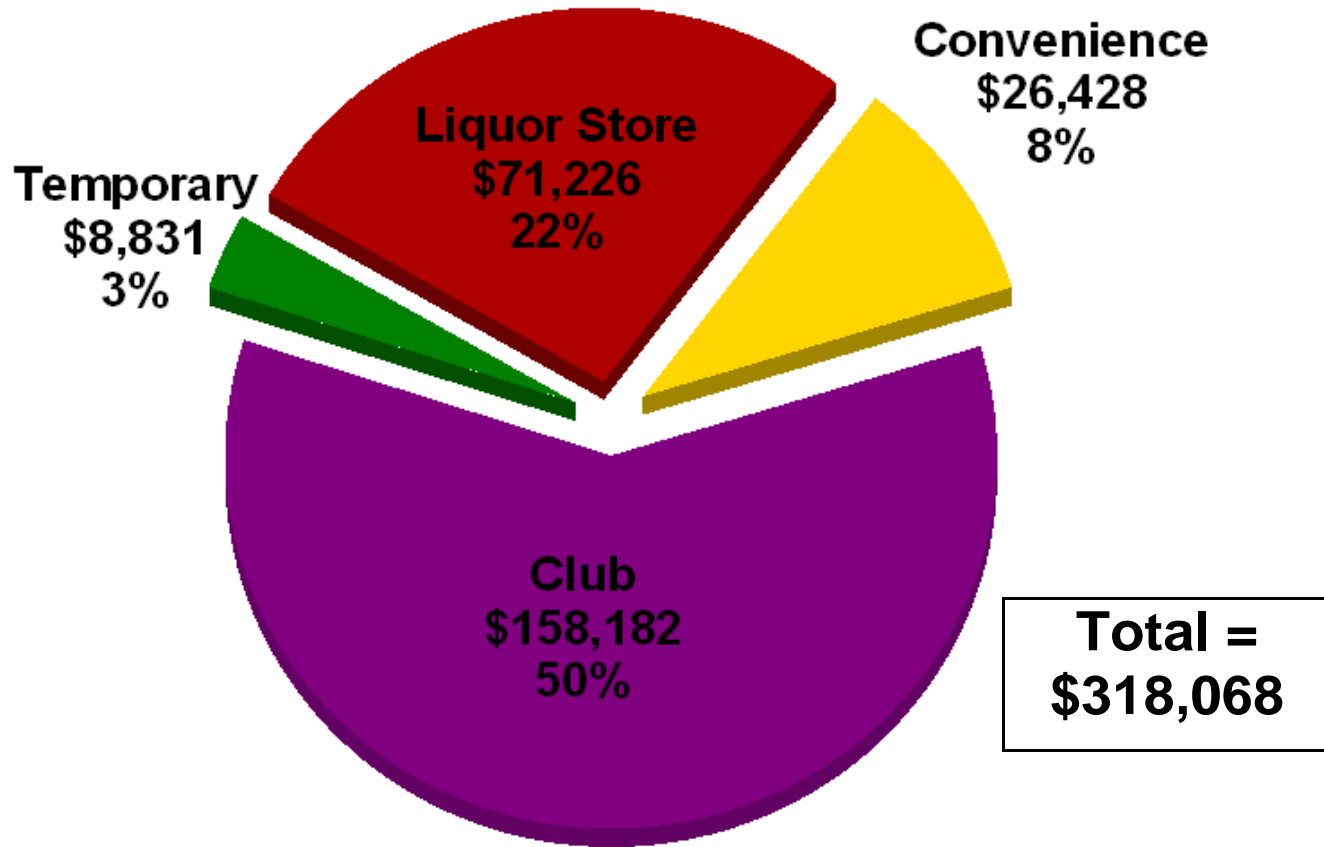


Allegany County Paper Gaming Operator Licenses By Type Fiscal Years 2011 - 2014



	FY 11	FY 12	FY 13	FY 14
Club	27	30	29	32
Tavern	35	36	29	29
Liquor Store	8	8	6	6
Convenience	8	8	6	6
Temporary	10	18	11	7
Totals	88	100	81	80

Tax Revenues By Allegany County Paper Gaming Operator Type Fiscal Year 2014



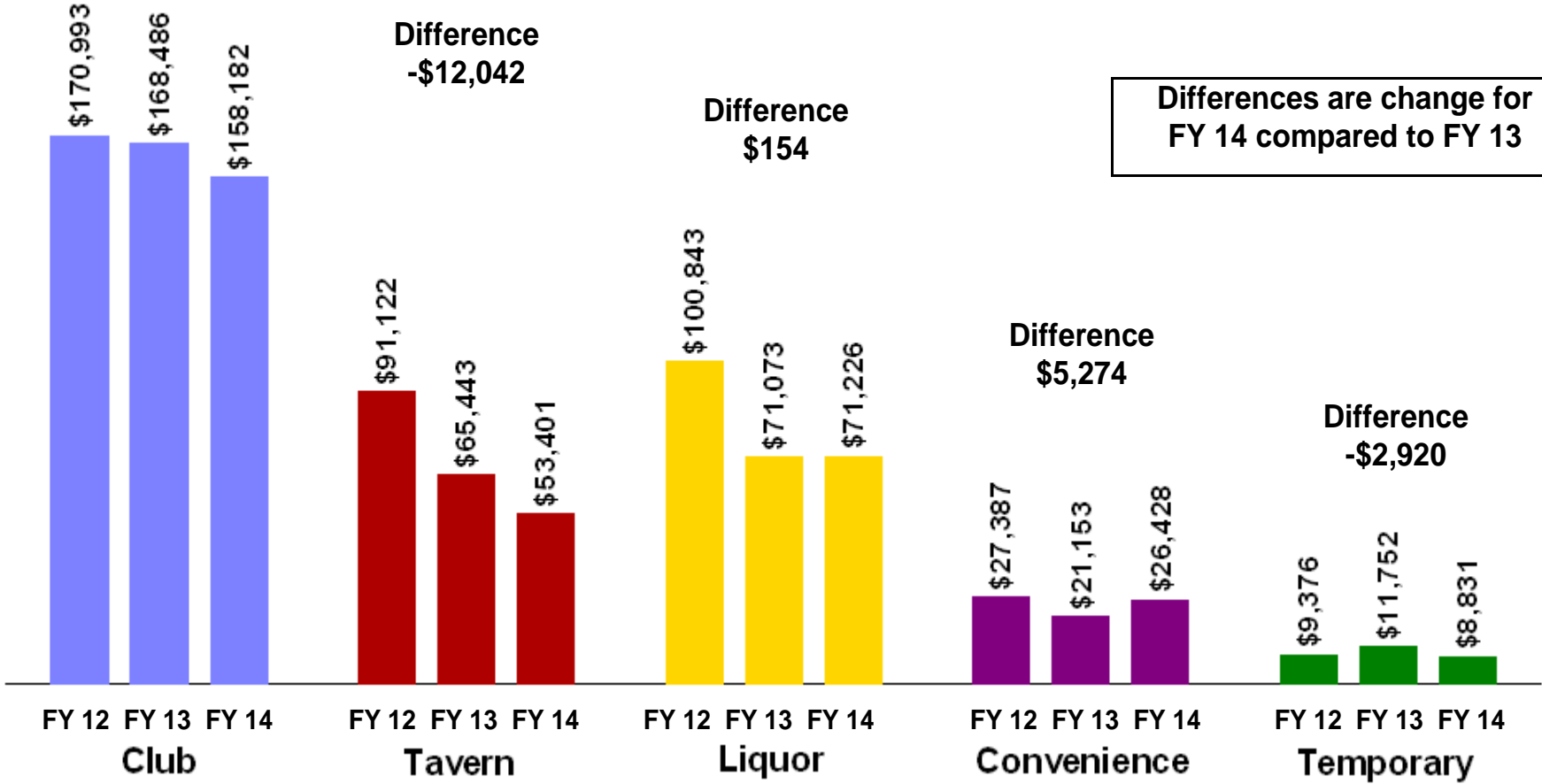
Allegany County Paper Gaming Fund Tax Revenues By Operator Type Fiscal Years 2012 - 2014

Difference
-\$10,304

Difference
-\$12,042

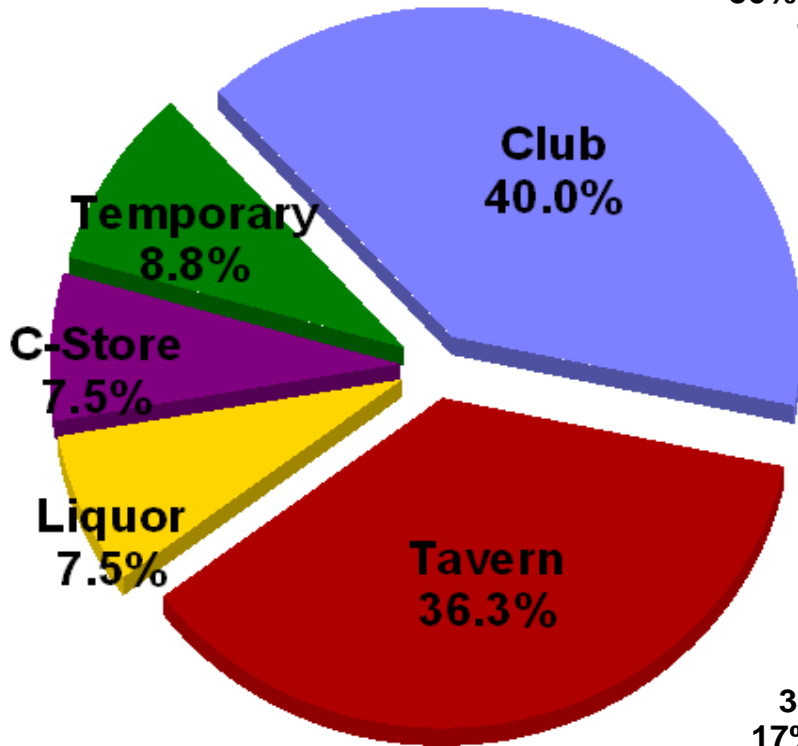
Difference
\$154

Differences are change for
FY 14 compared to FY 13



Allegany County Paper Gaming Operator Type License % Versus Revenue % Fiscal Year 2014

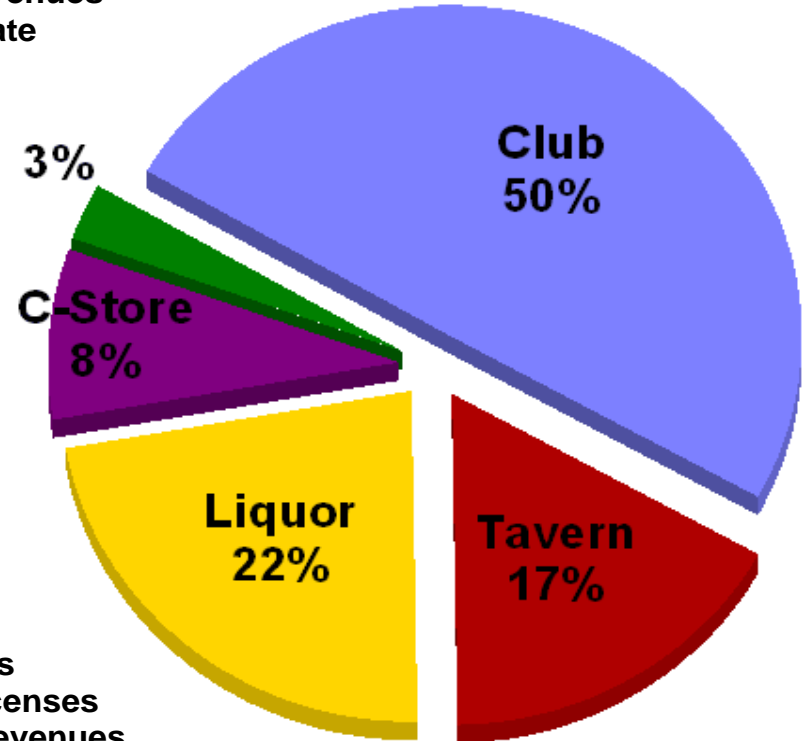
Licenses



Liquor Stores
7.5% Of Licenses
22% Of Tax Revenues
40% Tax Rate

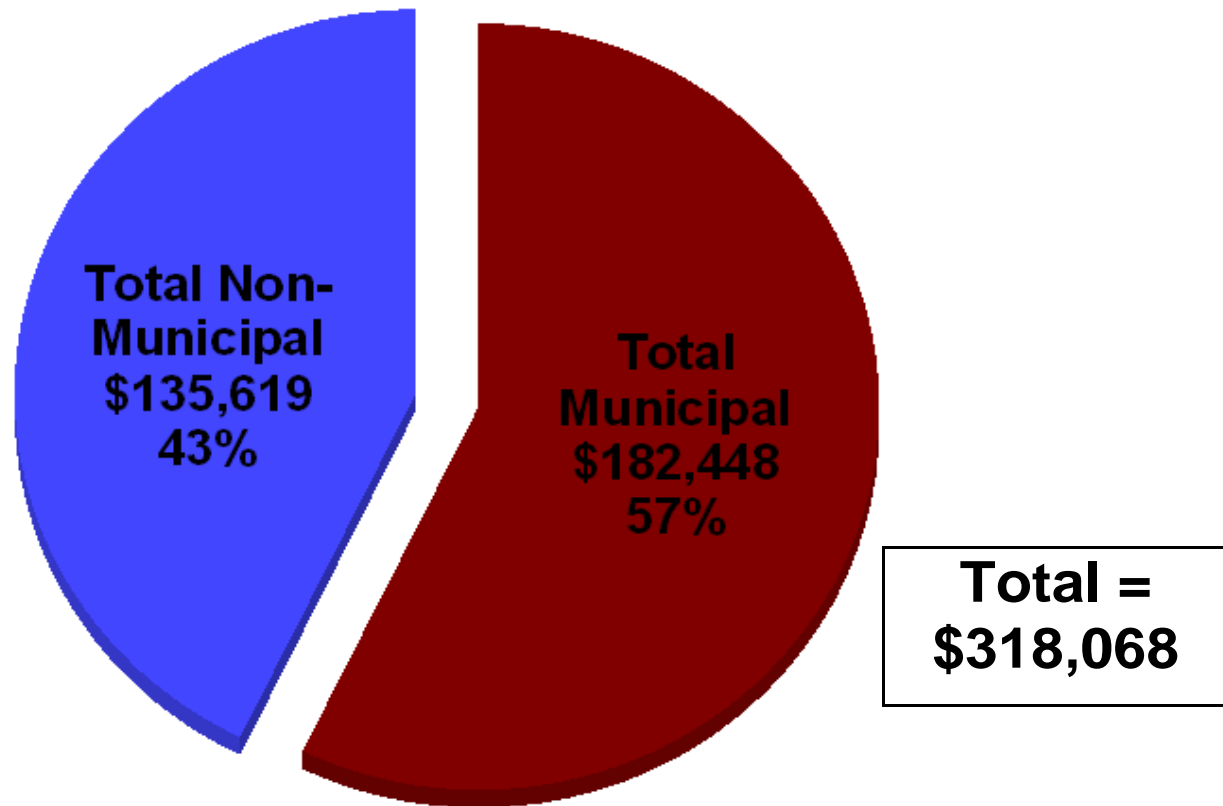
Clubs
40.0% Of Licenses
50% Of Tax Revenues
10% Tax Rate

Tax Revenues

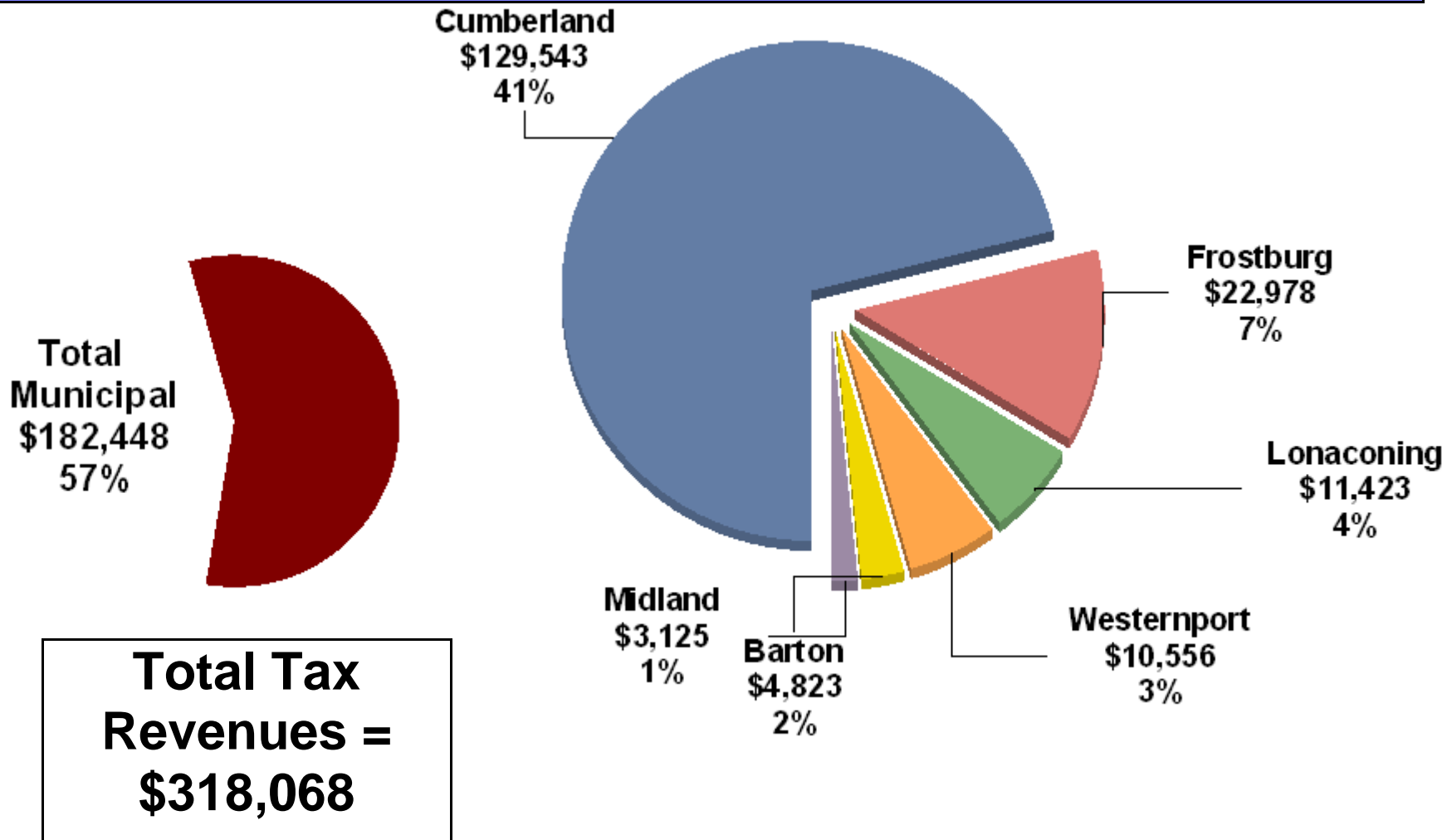


Taverns
36.3% Of Licenses
17% Of Tax Revenues
40% Tax Rate

**Allegany County Paper Gaming Operator Tax
Revenues Municipal Versus Non-Municipal
Fiscal Year 2014**



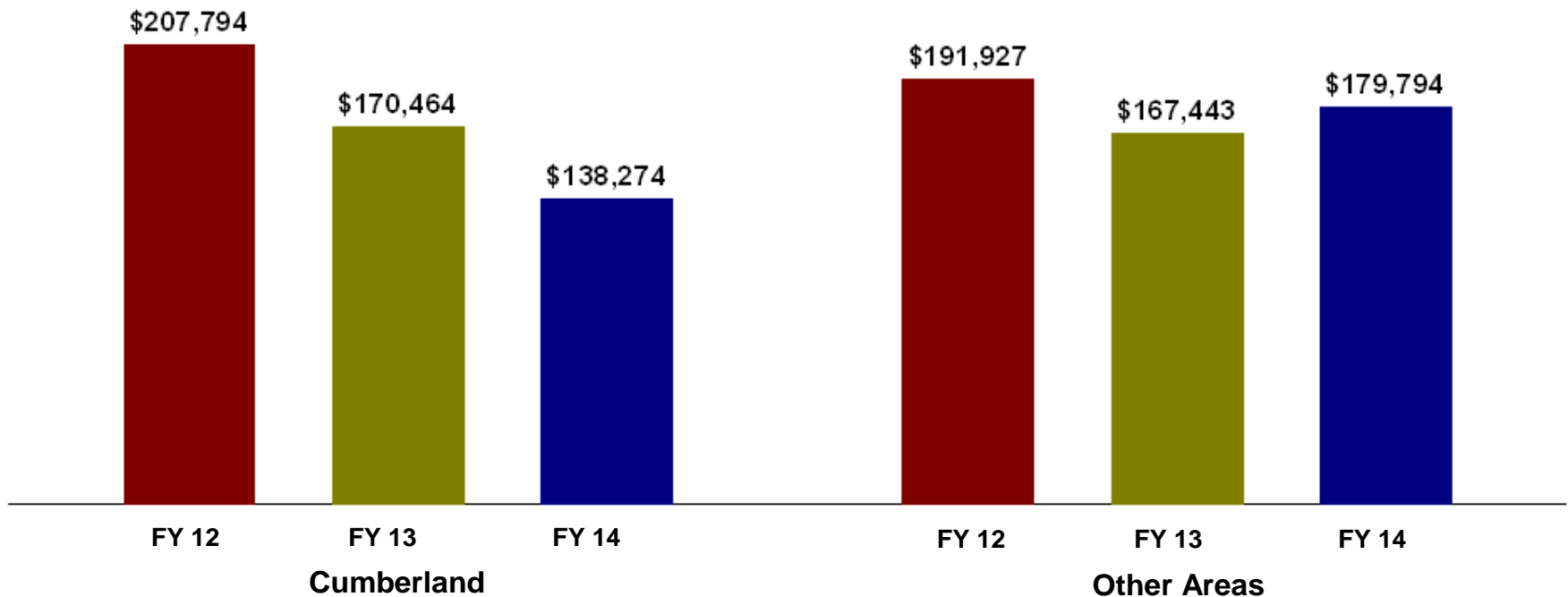
Allegany County Paper Gaming Operator Tax Revenues By Municipal Areas Fiscal Year 2014



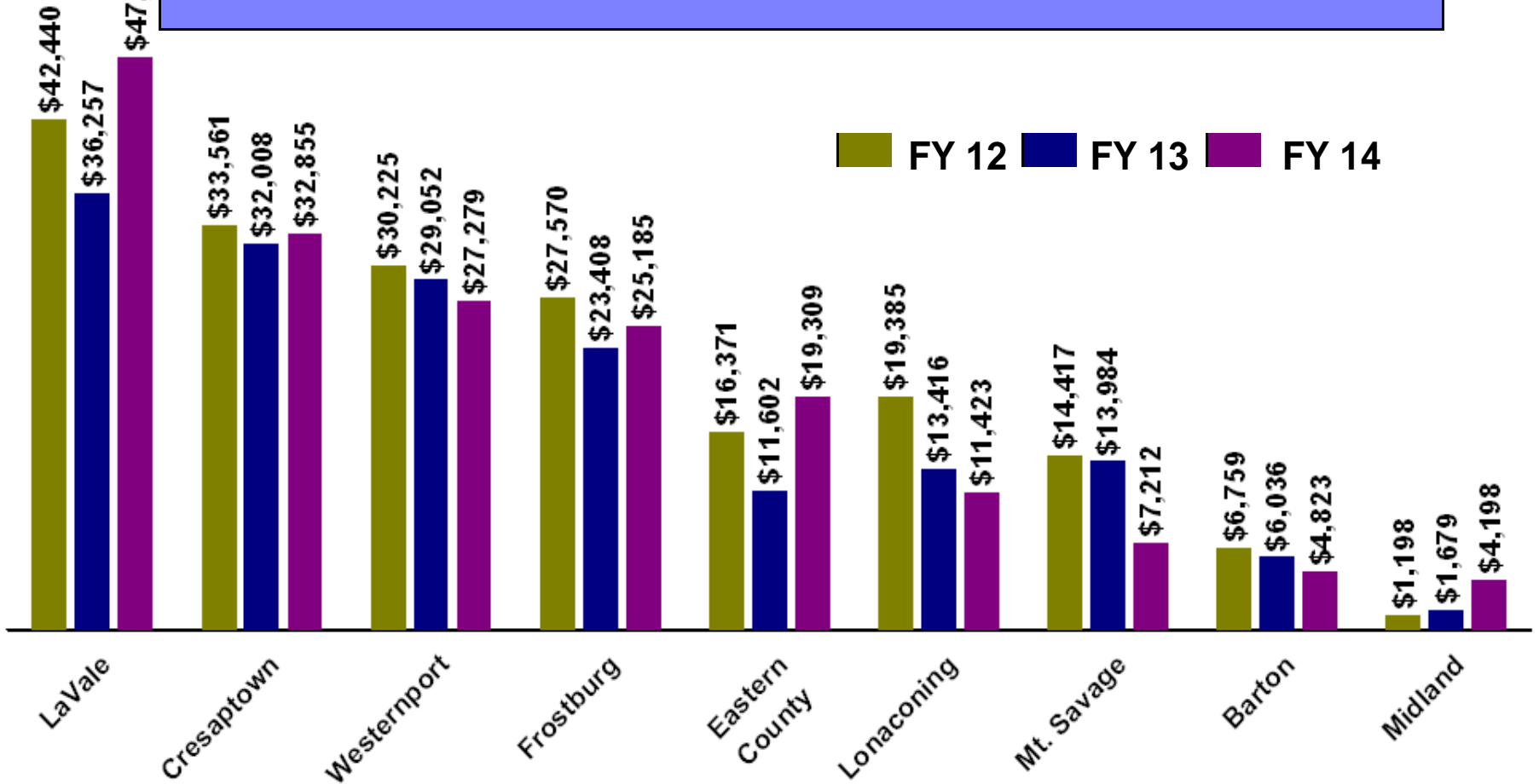
Allegany County Paper Gaming Operator Tax Revenues Cumberland Area Versus Other Areas Fiscal Years 2012 - 2014

Difference Between
FY 14 and FY 13
-\$32,190

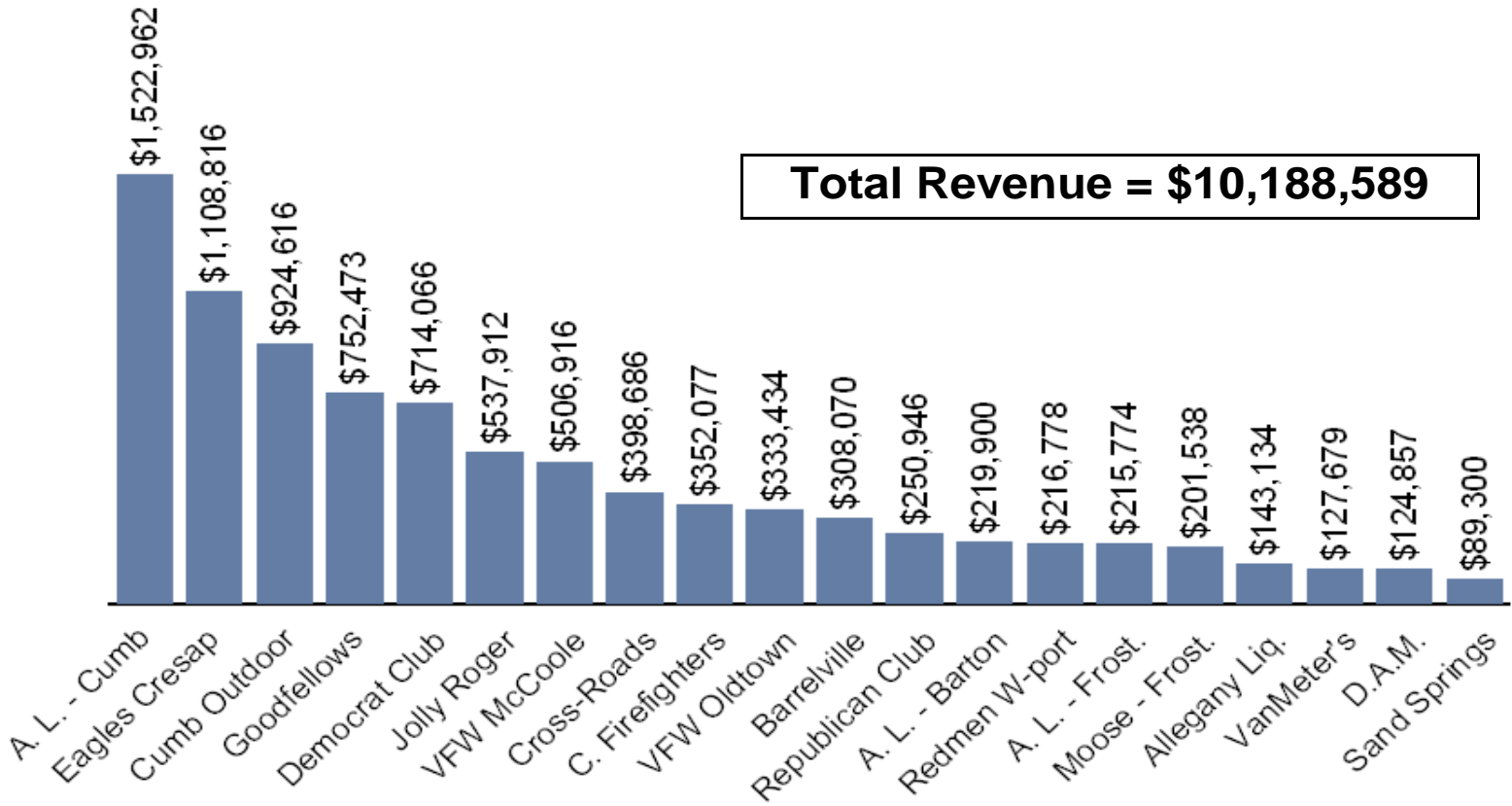
Difference Between
FY 14 and FY 13
\$12,351



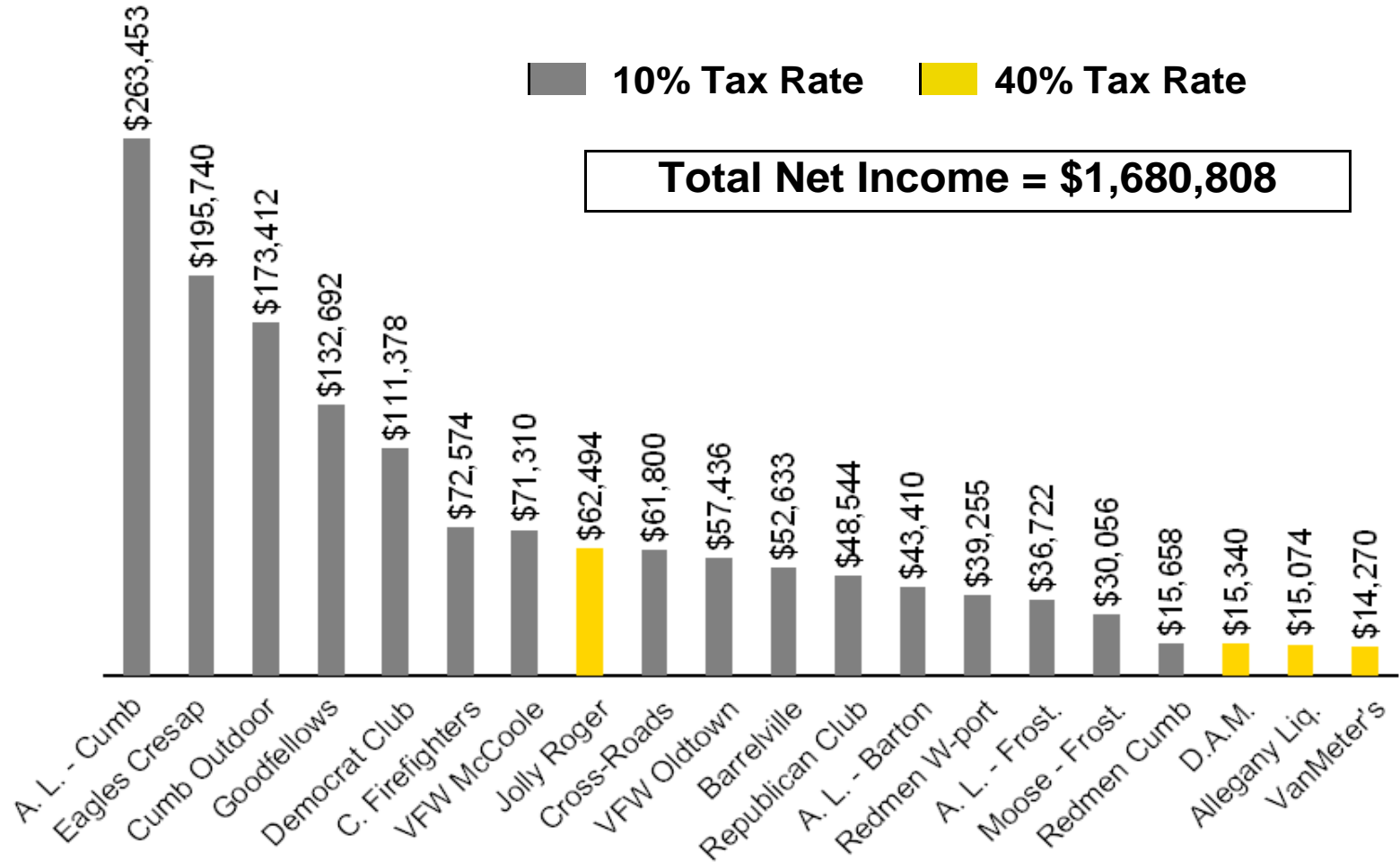
Allegany County Paper Gaming Operator Tax Revenues Other Areas (Excludes Cumberland) Fiscal Years 2012 - 2014



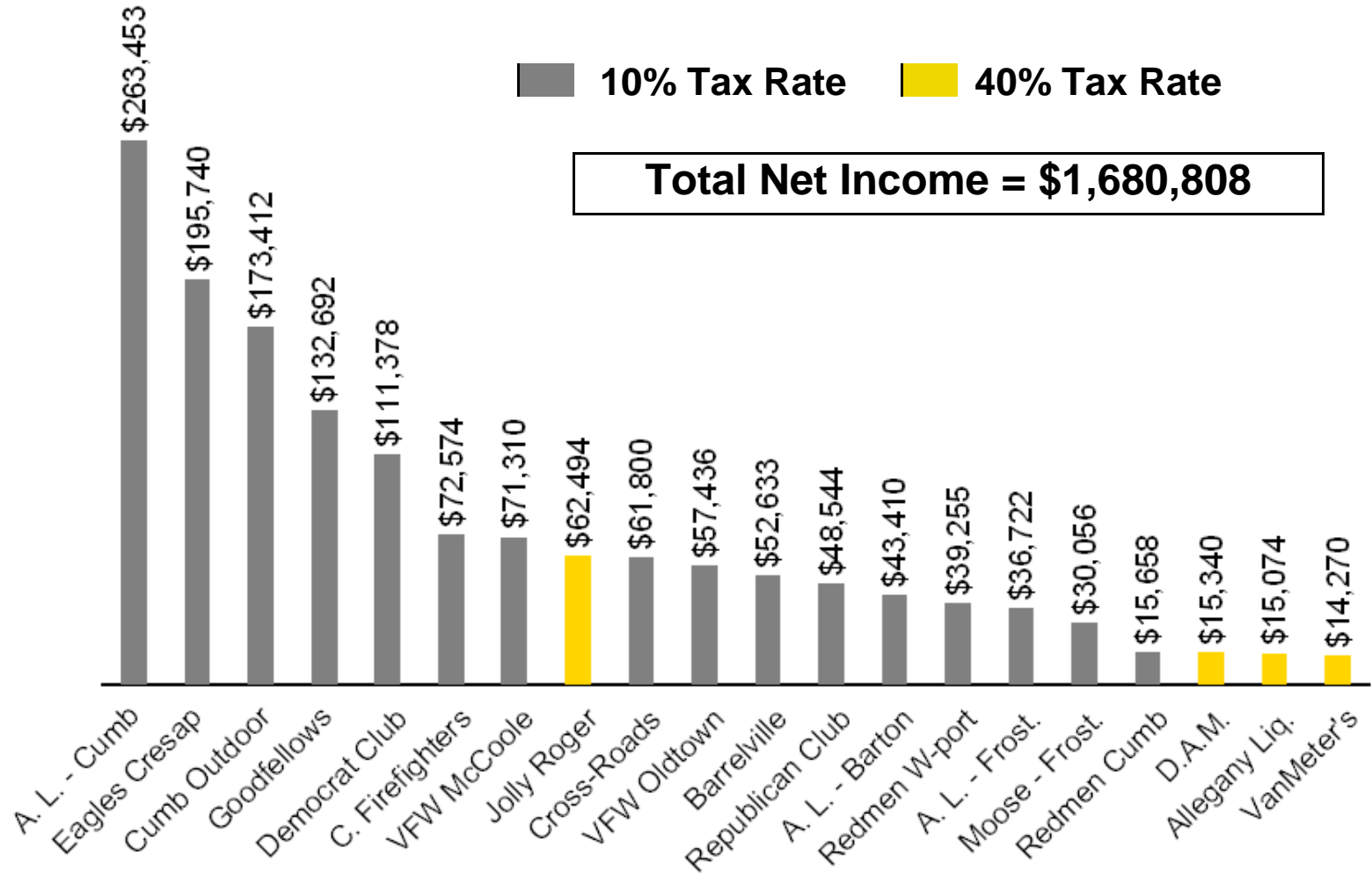
Revenues By Allegany County Paper Gaming Operator Top 20 For Fiscal Year 2014



Net Income By Allegany County Paper Gaming Operator Top 20 For Fiscal Year 2014

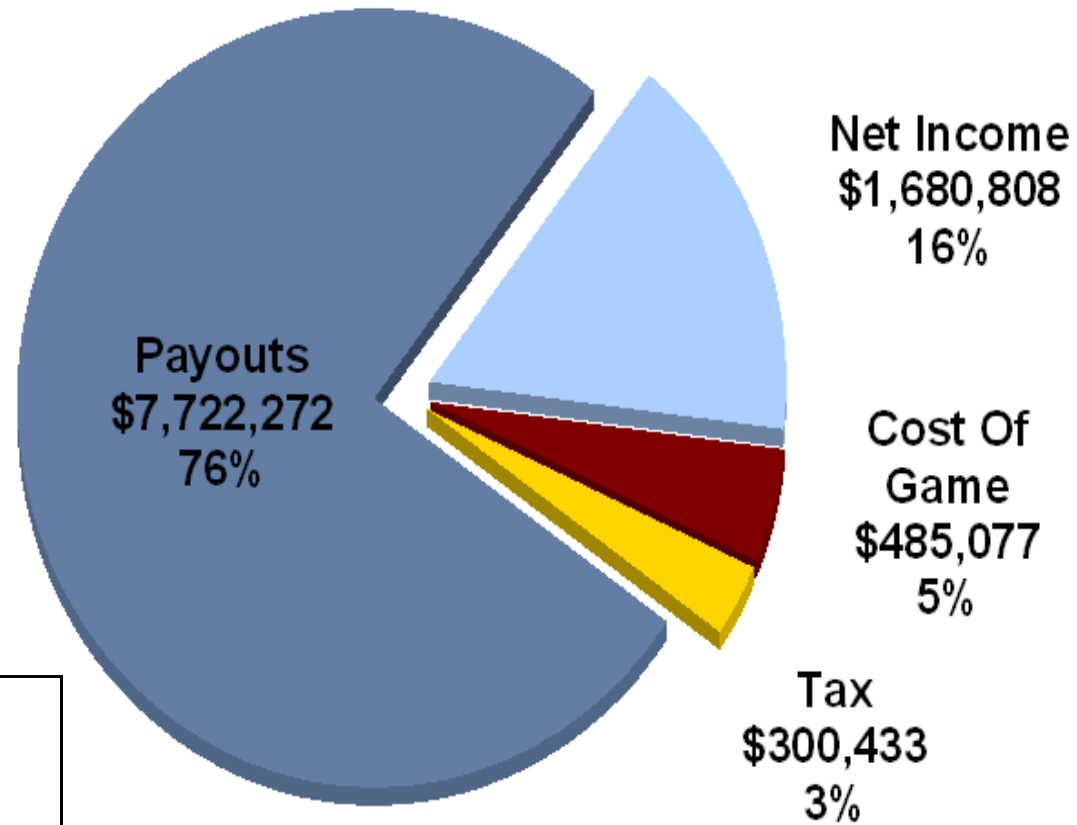


Net Income By Allegany County Paper Gaming Operator Top 20 For Fiscal Year 2014



Distribution of Operator Gaming Revenues* Fiscal Year 2014

*Based on games started during fiscal year.

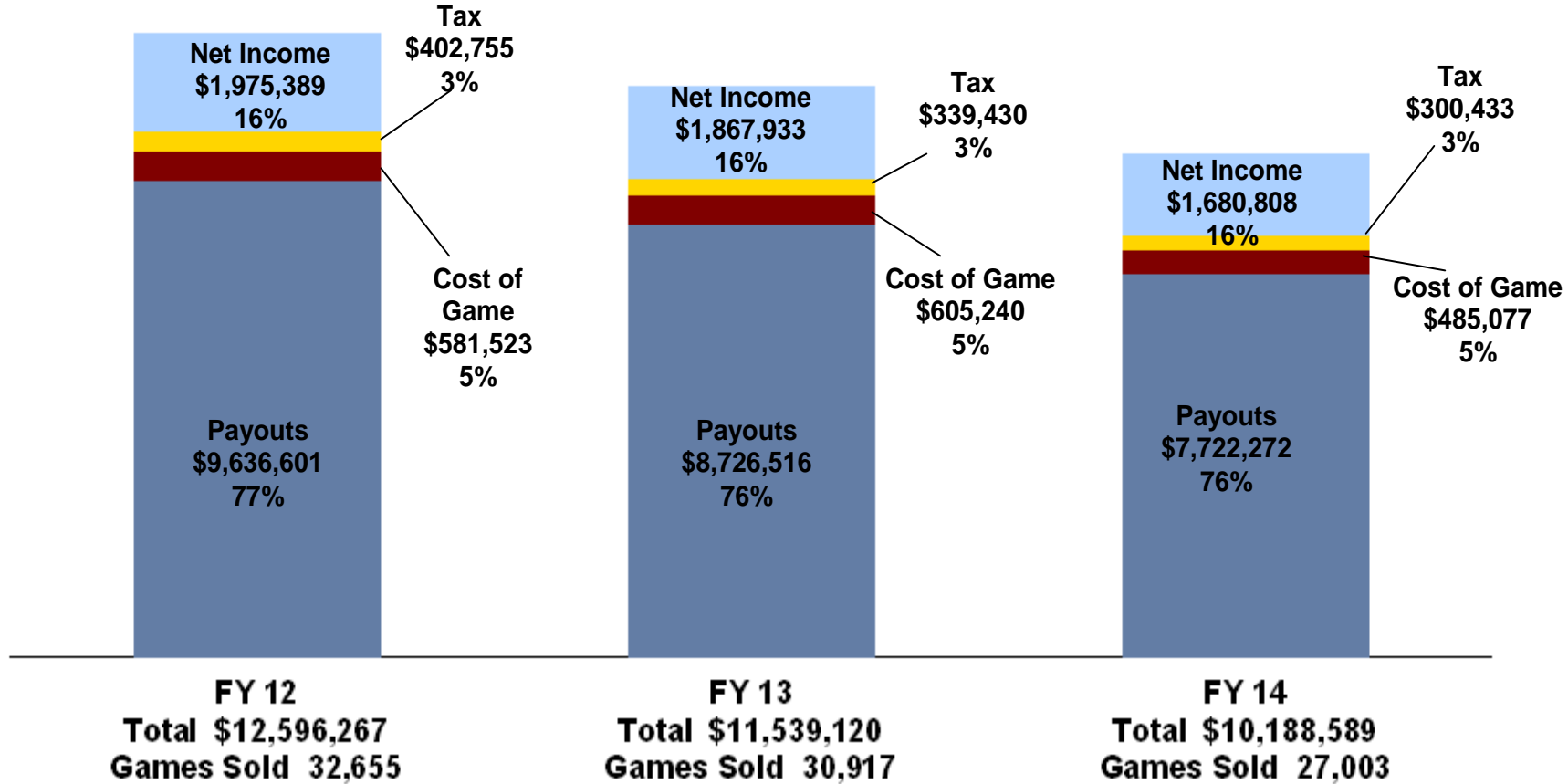


**Total
Revenues
\$10,188,589**

Distribution of Operator Gaming Revenues*

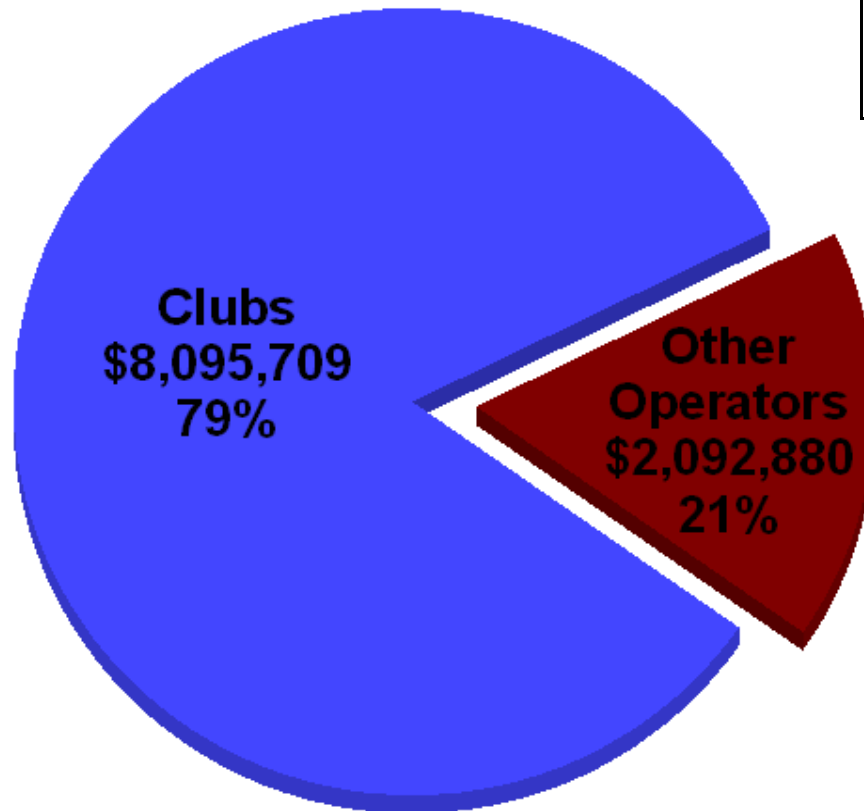
Fiscal Years 2012 - 2014

*Based on games started during fiscal year.



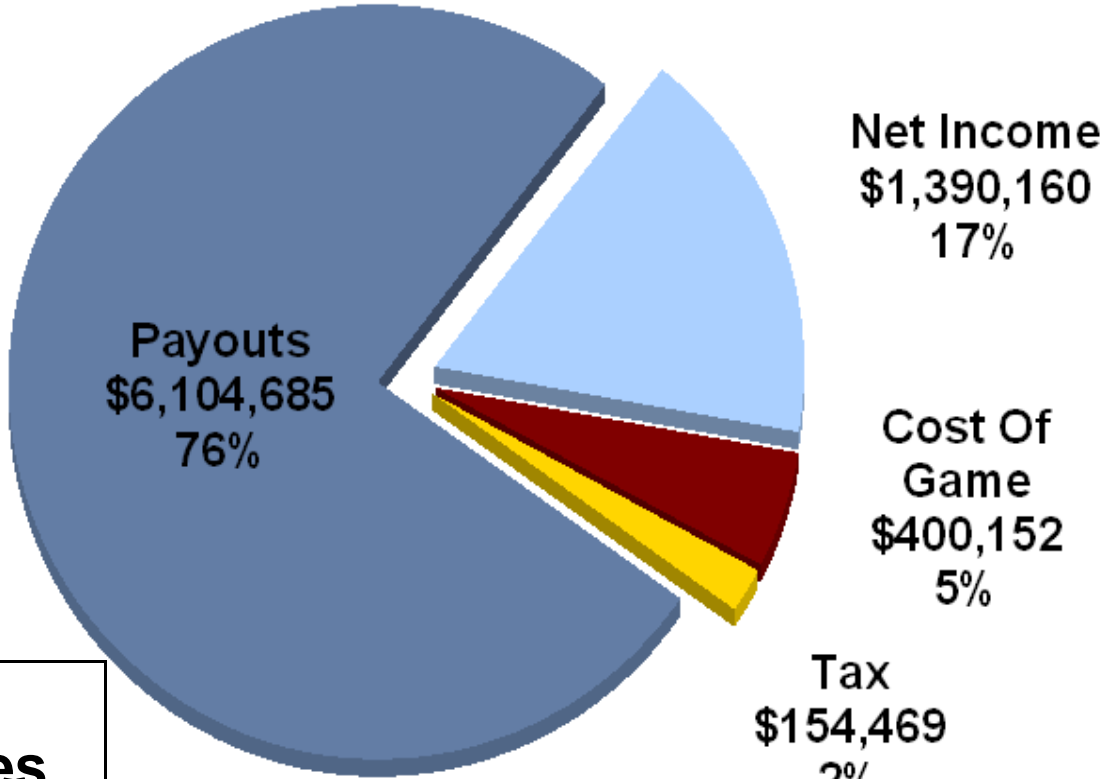
Allegany County Paper Gaming Operator Revenues Clubs Versus Other Operators Fiscal Year 2014

**Total =
\$10,188,589**



Distribution of Club Revenues* Fiscal Year 2014

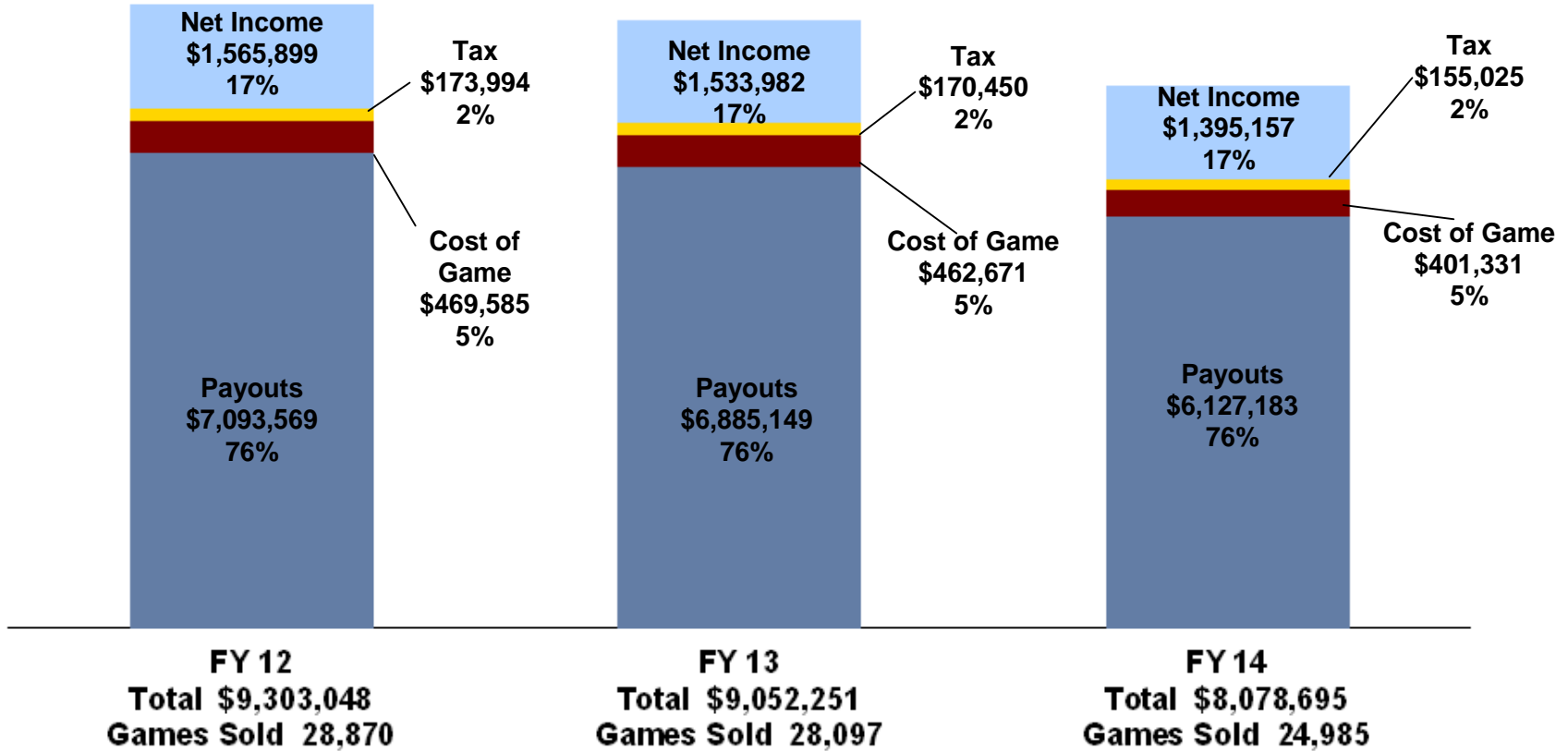
*Based on games started during fiscal year.



**Total
Revenues
\$8,049,465**

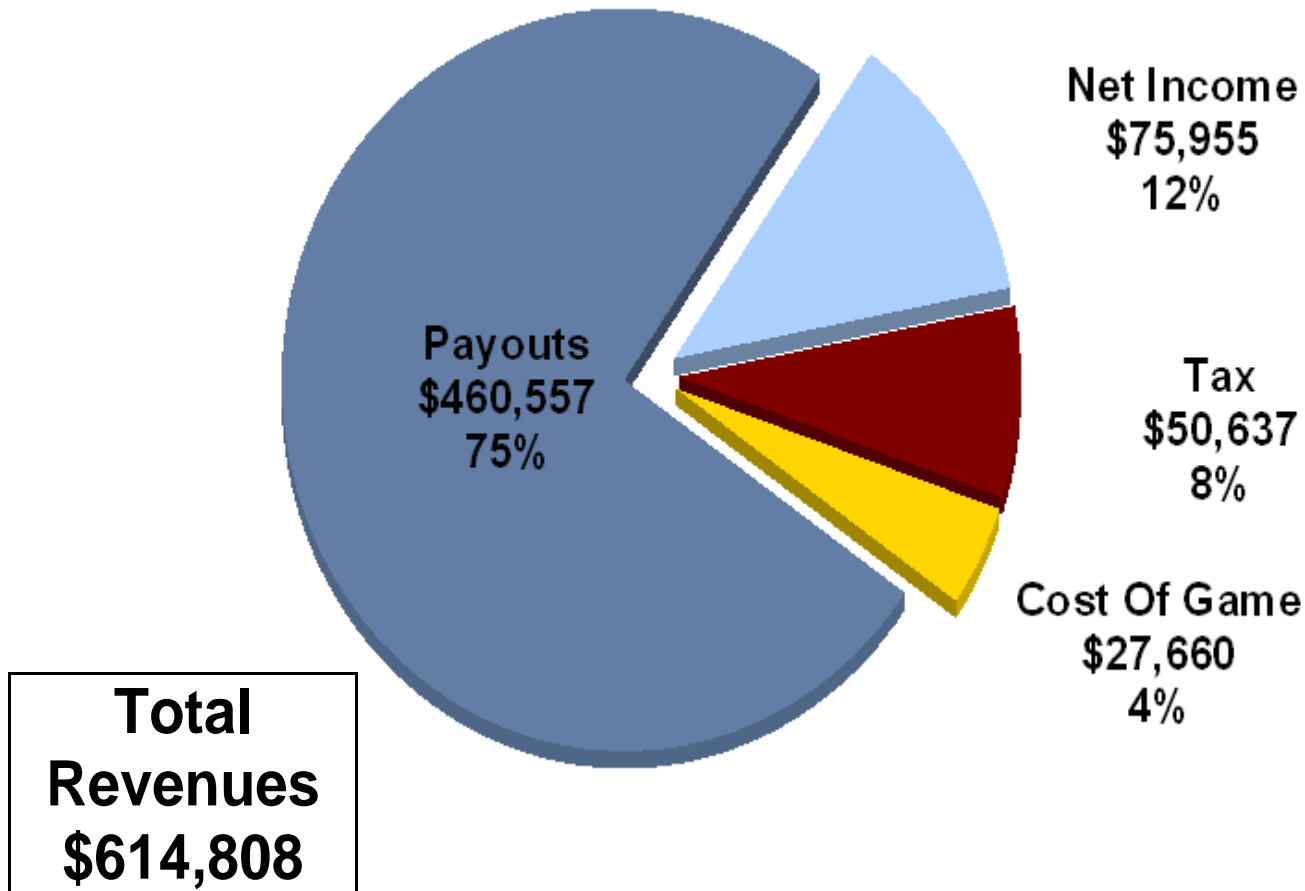
Distribution of Club Gaming Revenues* Fiscal Years 2012 - 2014

*Based on games started during fiscal year.



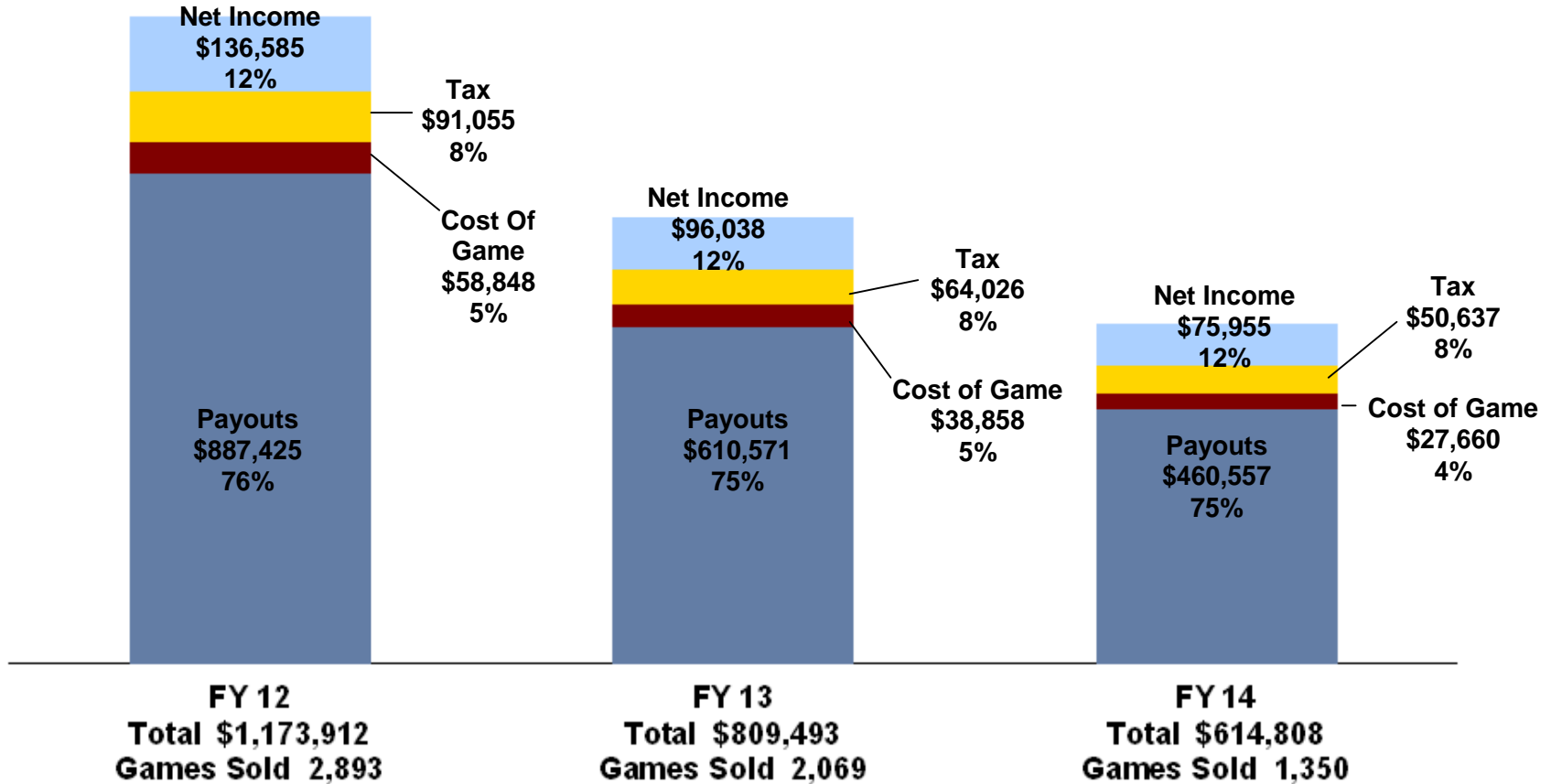
Distribution of Tavern Revenues* Fiscal Year 2014

*Based on games started during fiscal year.



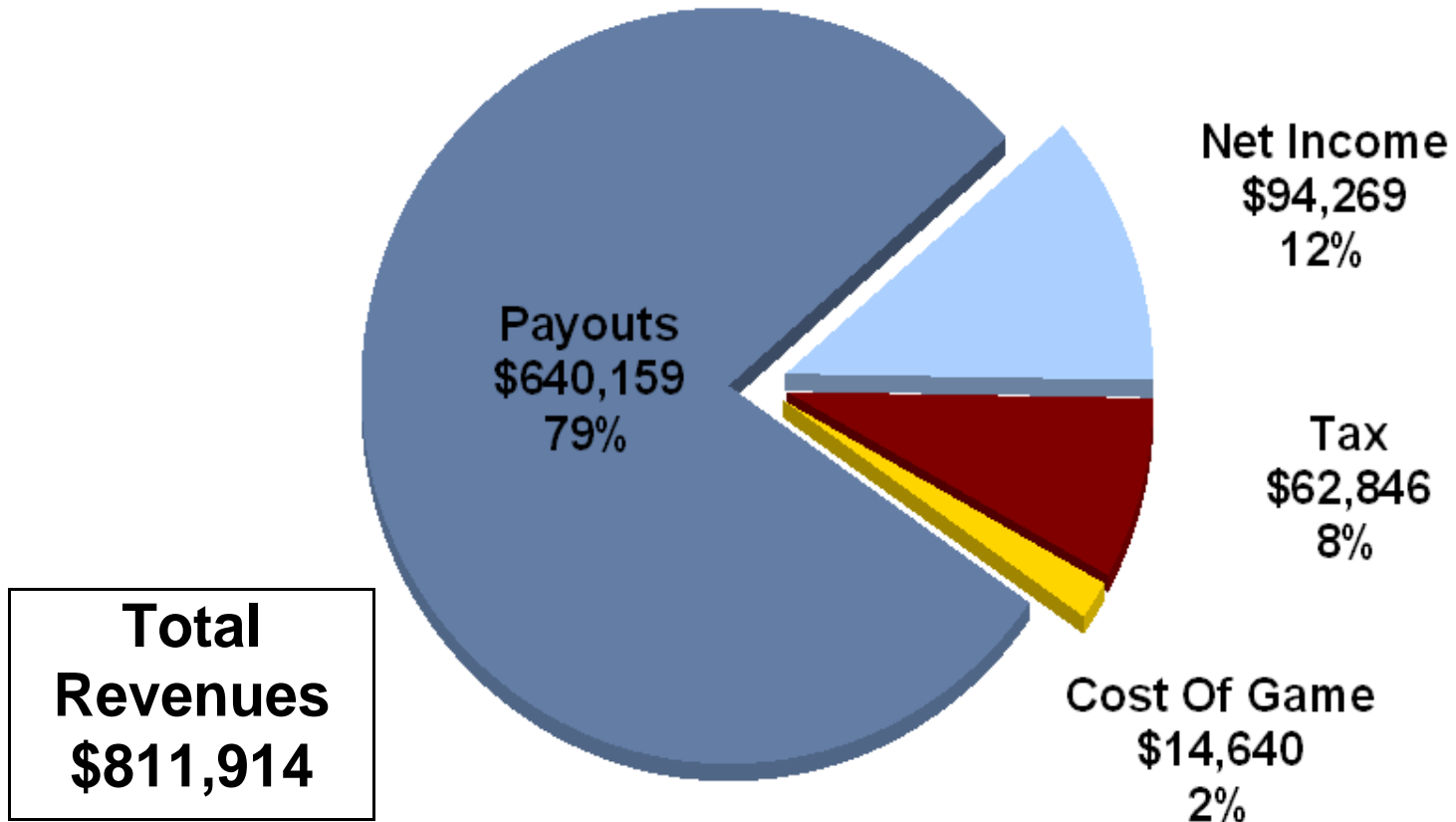
Distribution of Tavern Gaming Revenues* Fiscal Years 2012 - 2014

*Based on games started during fiscal year.



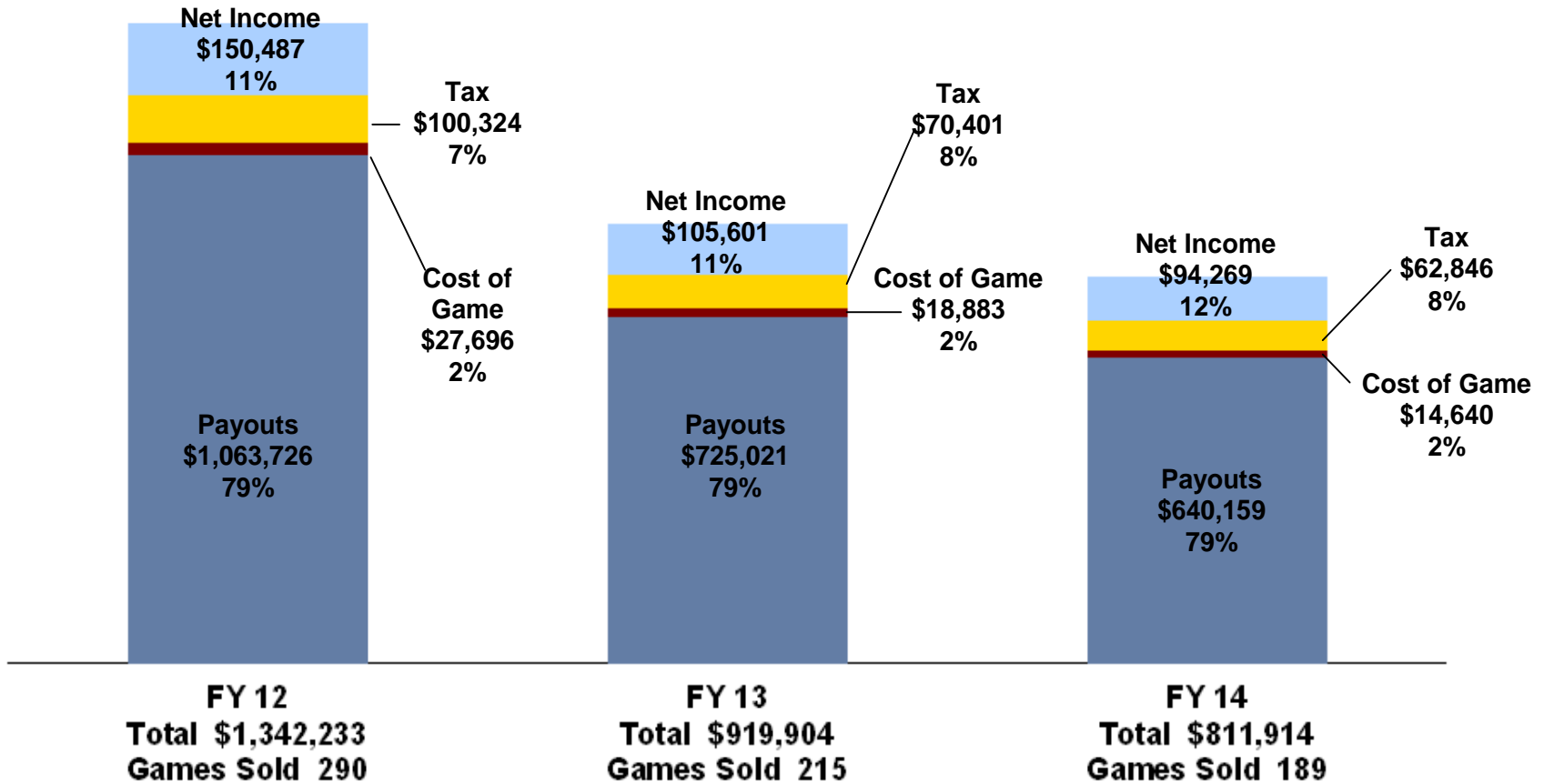
Distribution of Liquor Store Revenues* Fiscal Year 2014

*Based on games started during fiscal year.



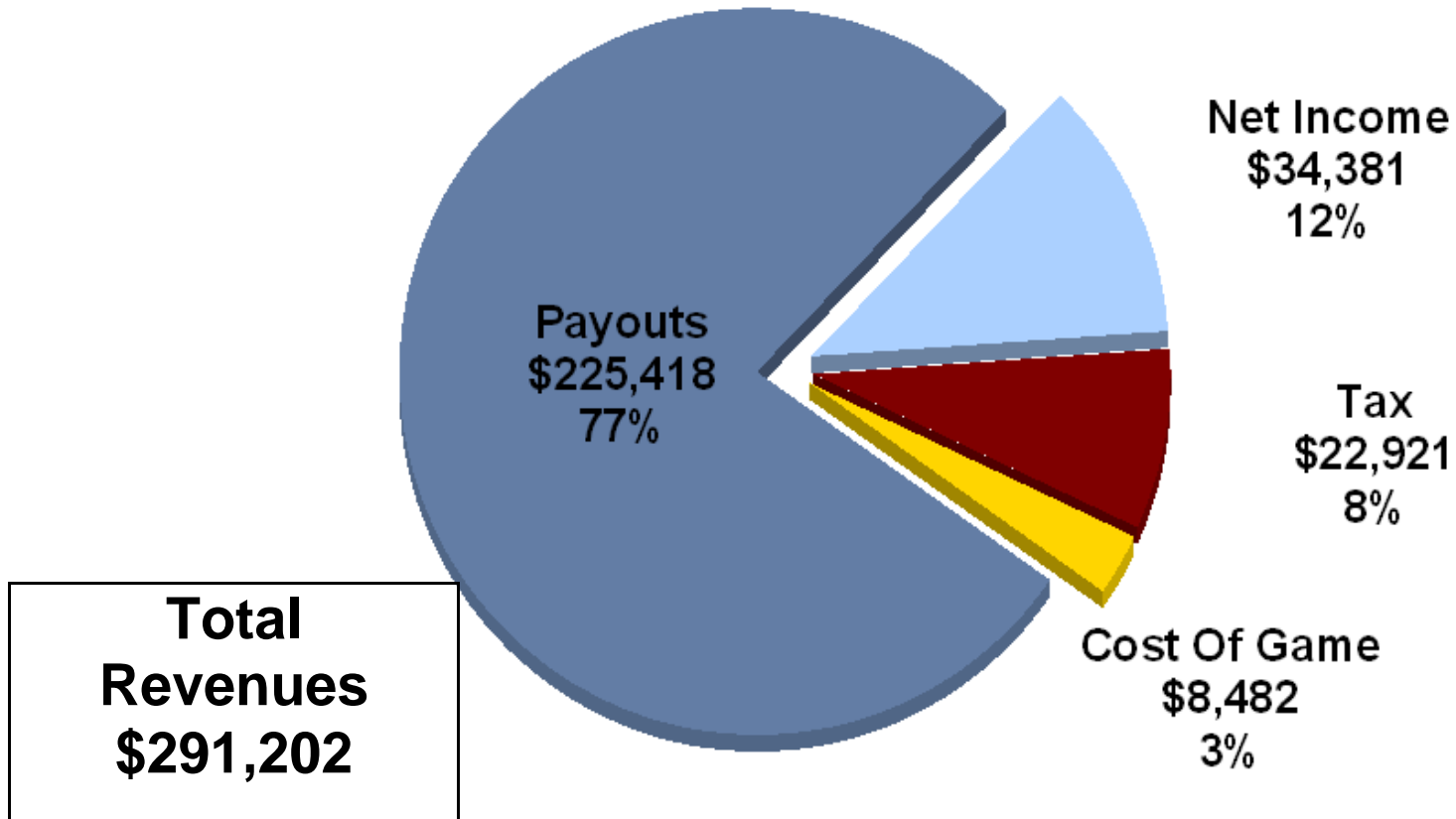
Distribution of Liquor Store Revenues* Fiscal Years 2012 - 2014

*Based on games started during fiscal year.



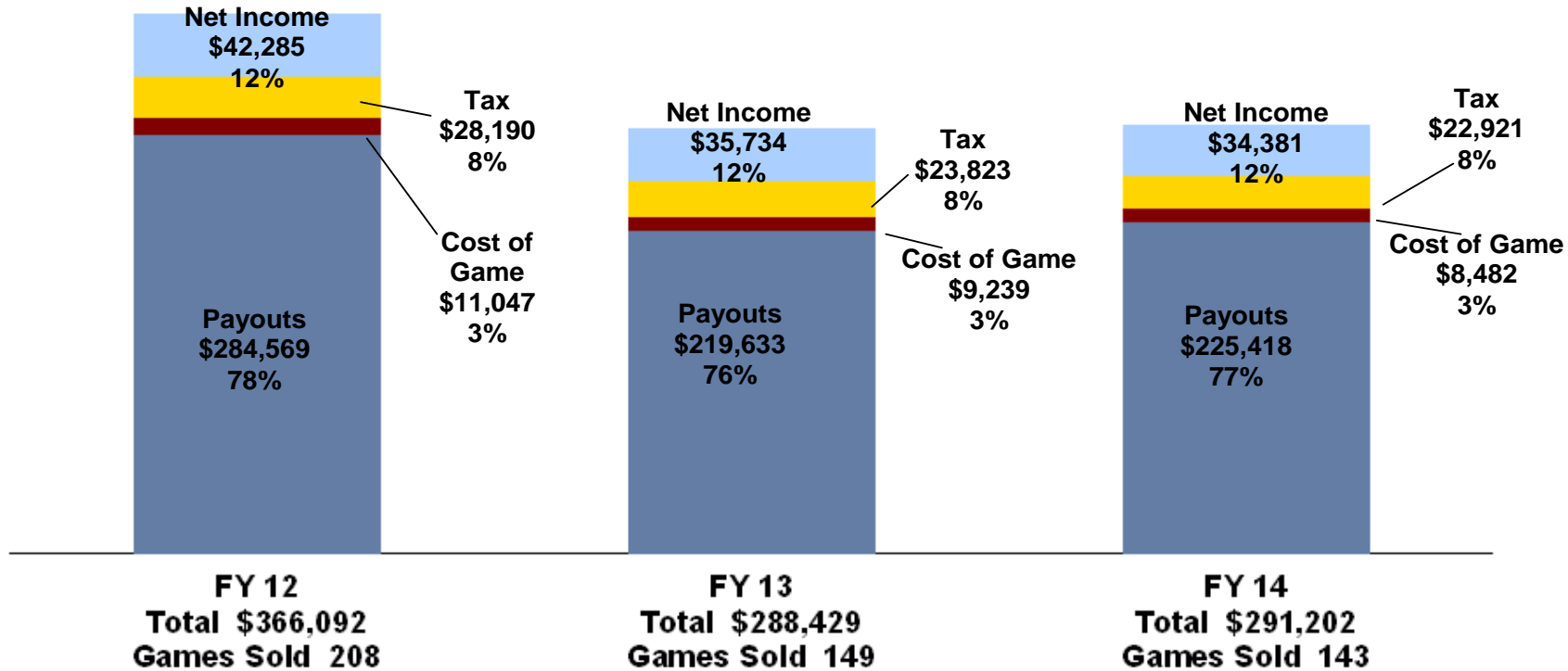
Distribution of Convenience Store Revenues* Fiscal Year 2014

*Based on games started during fiscal year.



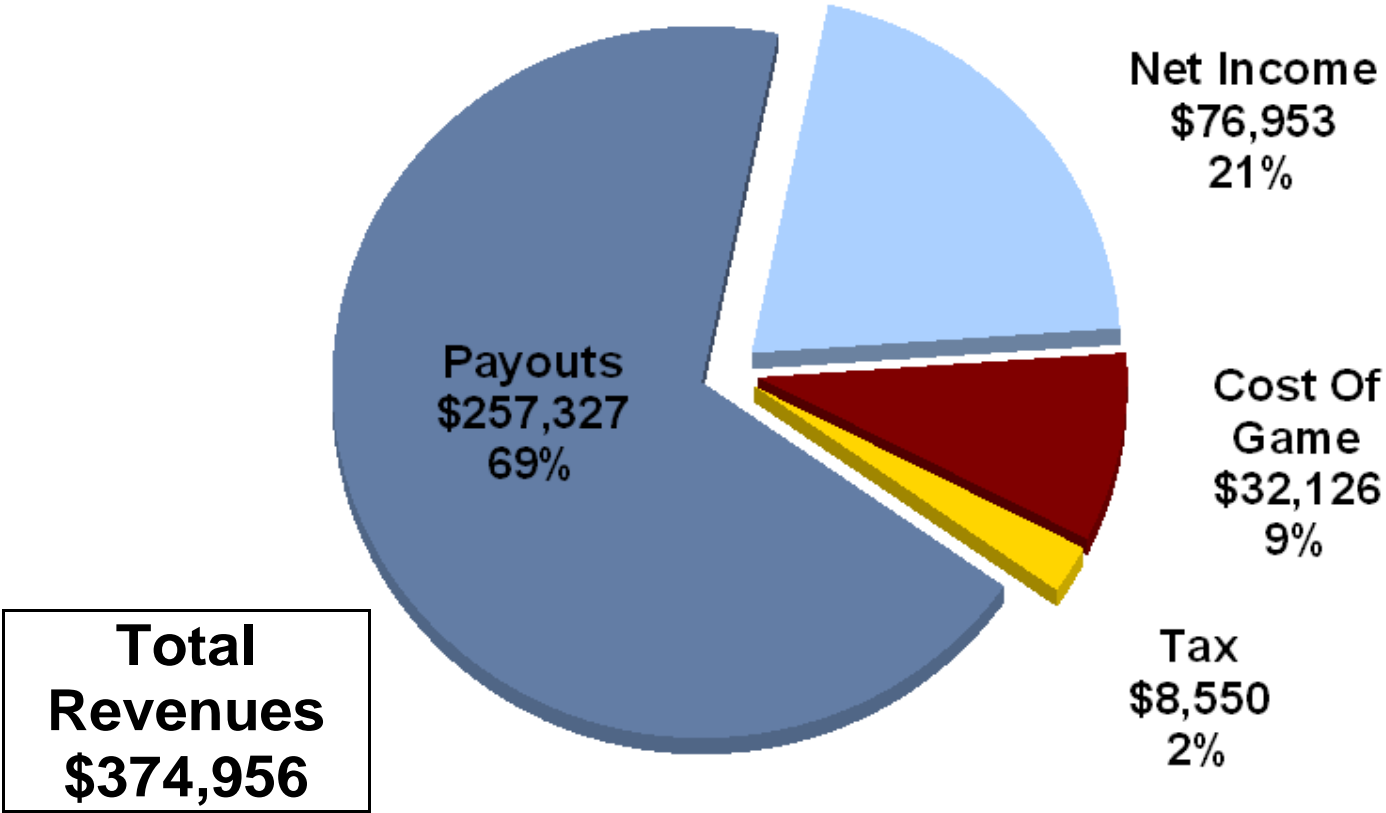
Distribution of Convenience Store Revenues* Fiscal Years 2012 - 2014

*Based on games started during fiscal year.



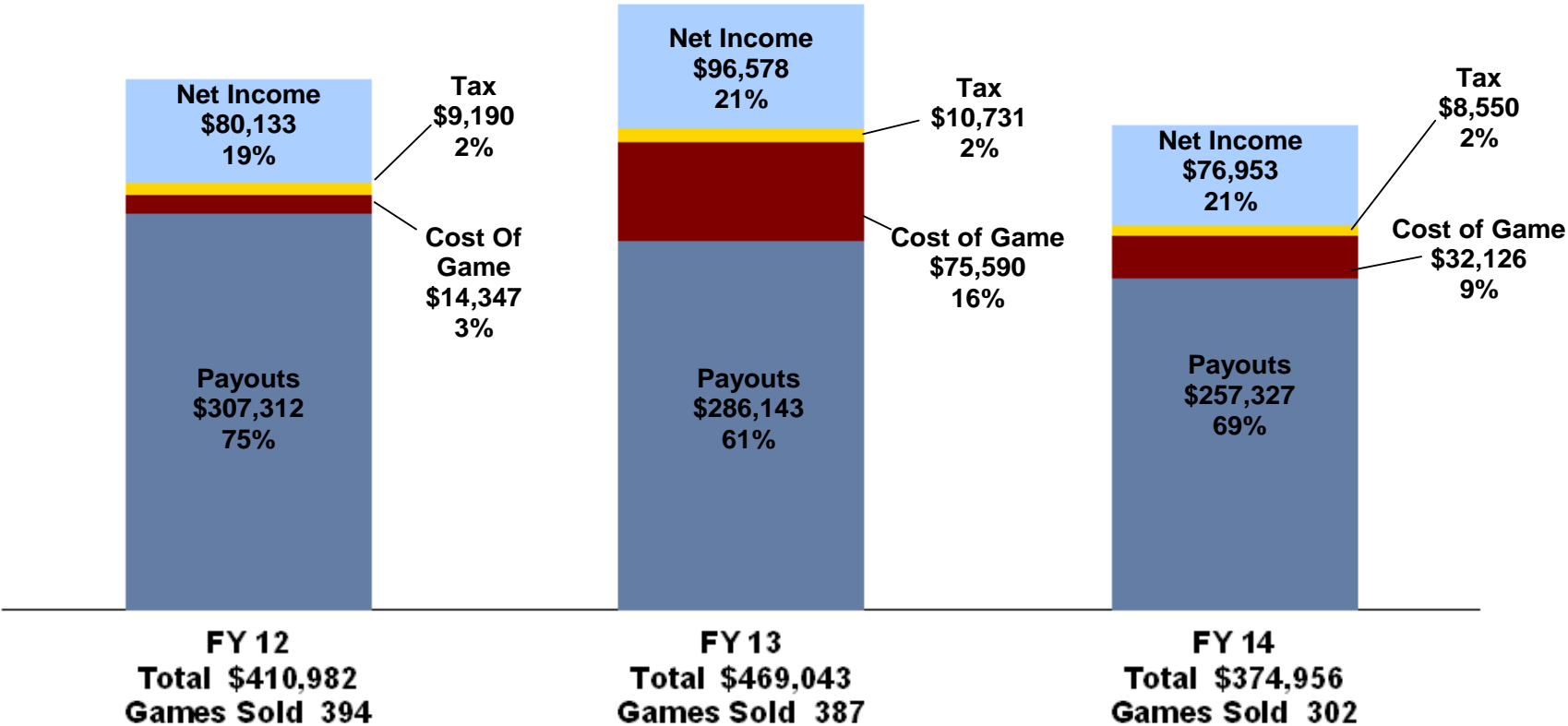
Distribution of Temporary Operator Revenues* Fiscal Year 2014

*Based on games started during fiscal year.



Distribution of Temporary Operator Revenues* Fiscal Years 2012 - 2014

*Based on games started during fiscal year.



Allegany County Inspections of Paper Game Operators Fiscal Years 2011 - 2014

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Inspections	852	610	748
Number of Operators	82	70	73
Each Operator Inspected	10.4	8.7	10.2
Each Operator Inspected Monthly	0.9	0.7	0.9

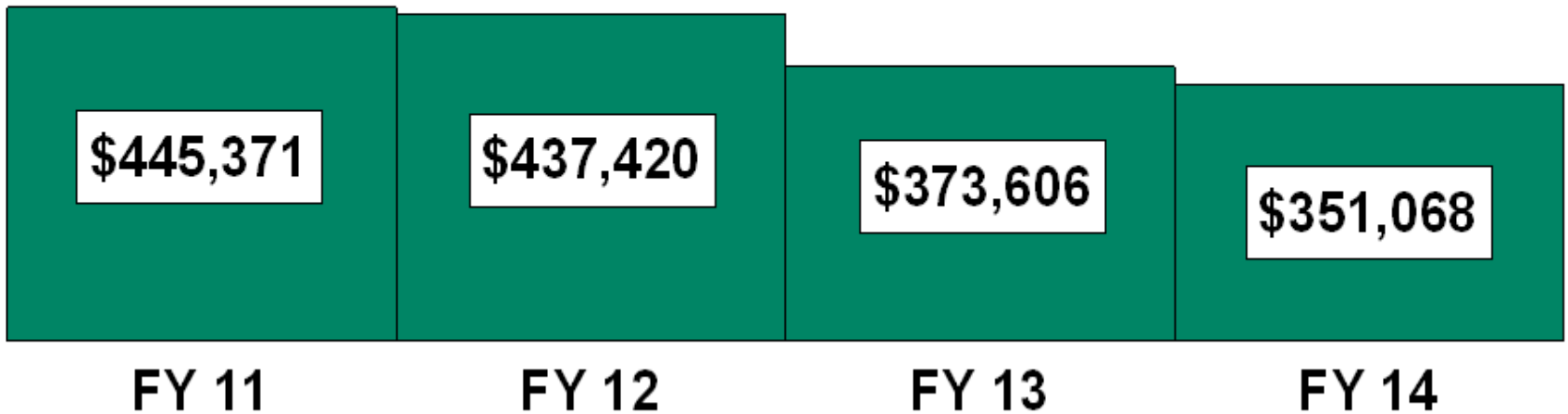
Inspections are random and unannounced

Generally no more than two inspections are conducted in the same area in the same day except occasionally in Cumberland. Cumberland has approximately 34% of the operators

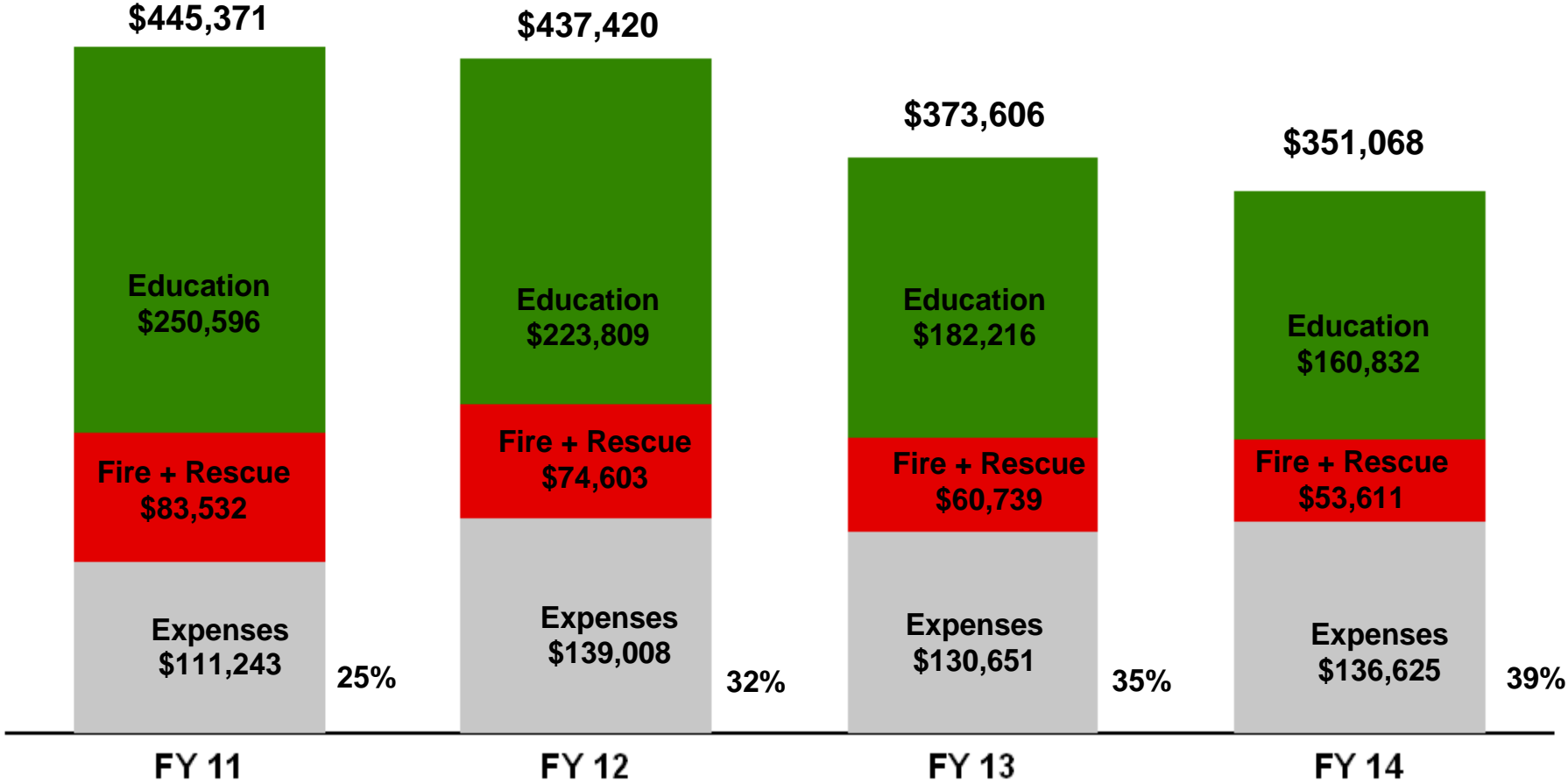
Inspections are conducted randomly everyday of the week. The inspections have been fairly equally divided across the days of the week.

Random monitoring insures no patterns are allowed to develop for any specific operator for inspections. Random inspections insure no one operator expects an inspection on a fixed schedule.

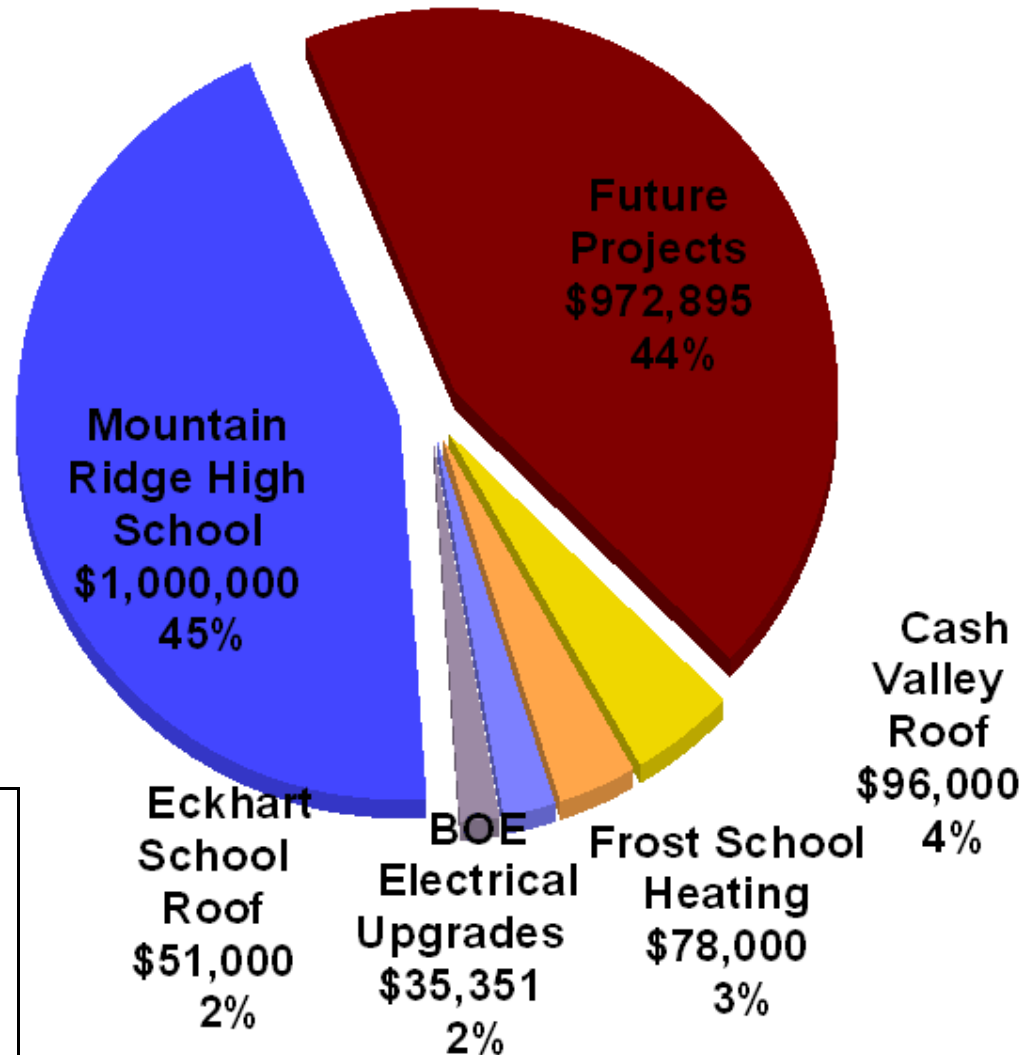
Allegany County Paper Gaming Fund Revenues Fiscal Years 2011 - 2014



Allegany County Paper Gaming Fund Distribution Fiscal Years 2011 - 2014

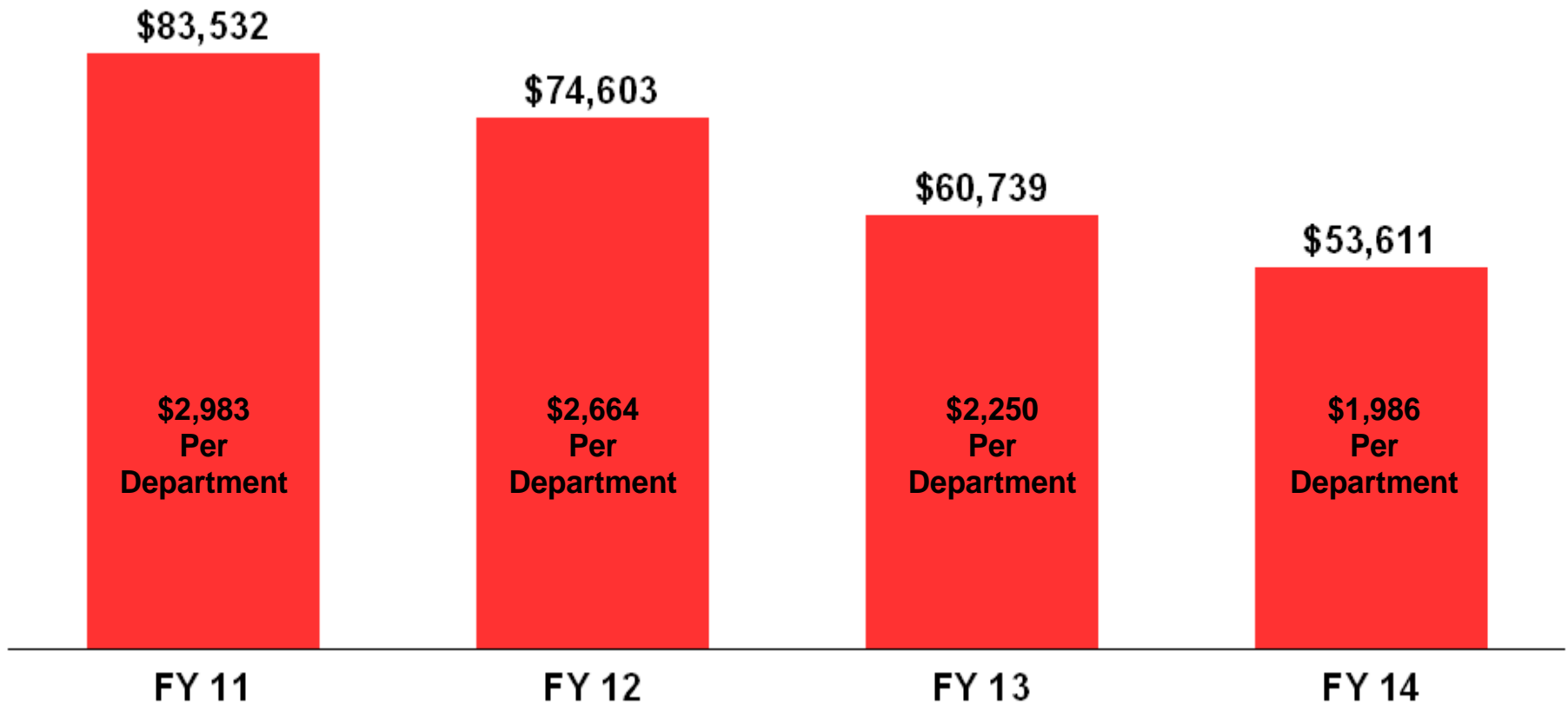


Education Allocations From The Paper Gaming Fund Fiscal Years 2004 - 2014

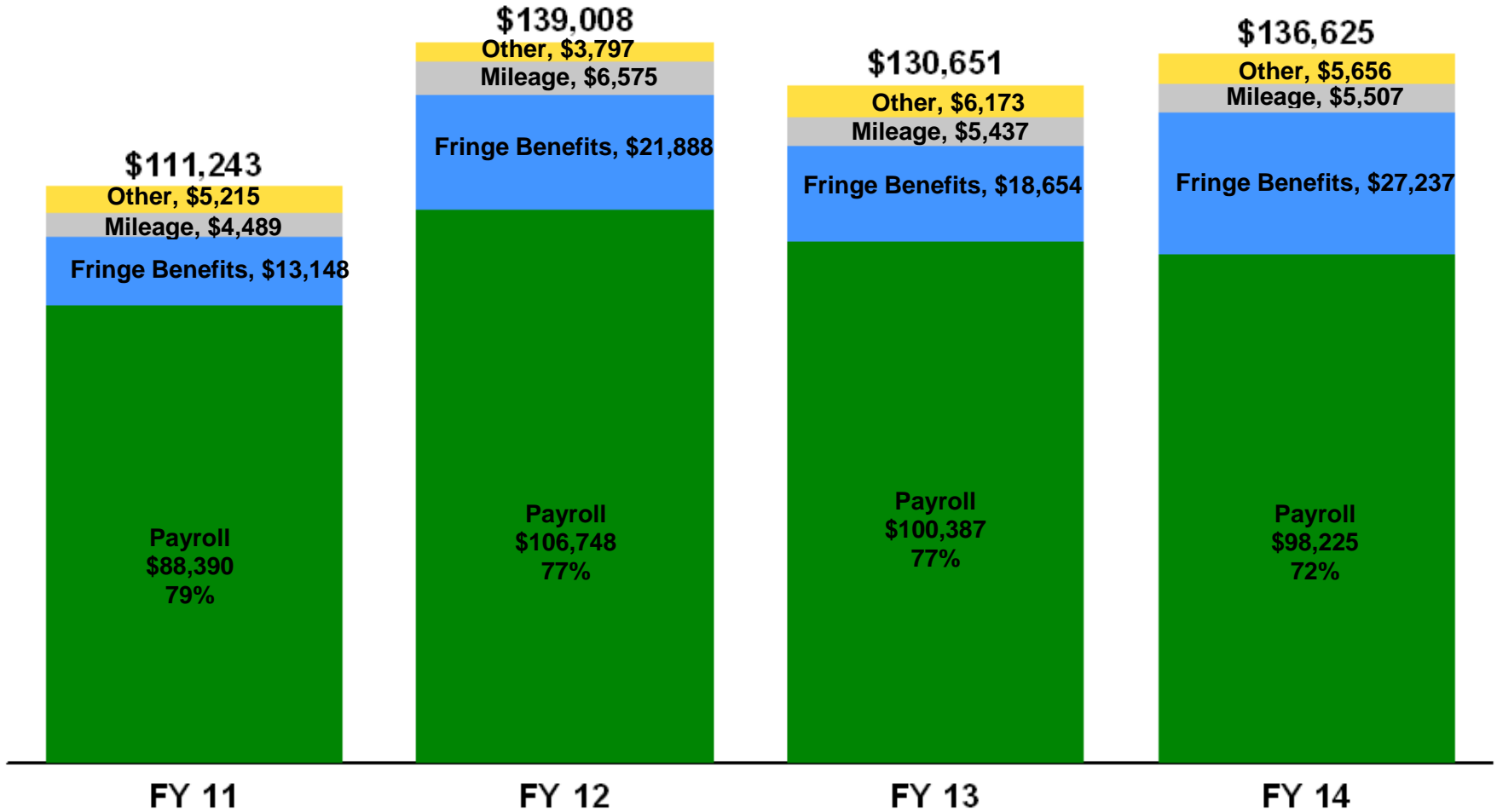


**Total
Education
Allocation
\$2,233,246**

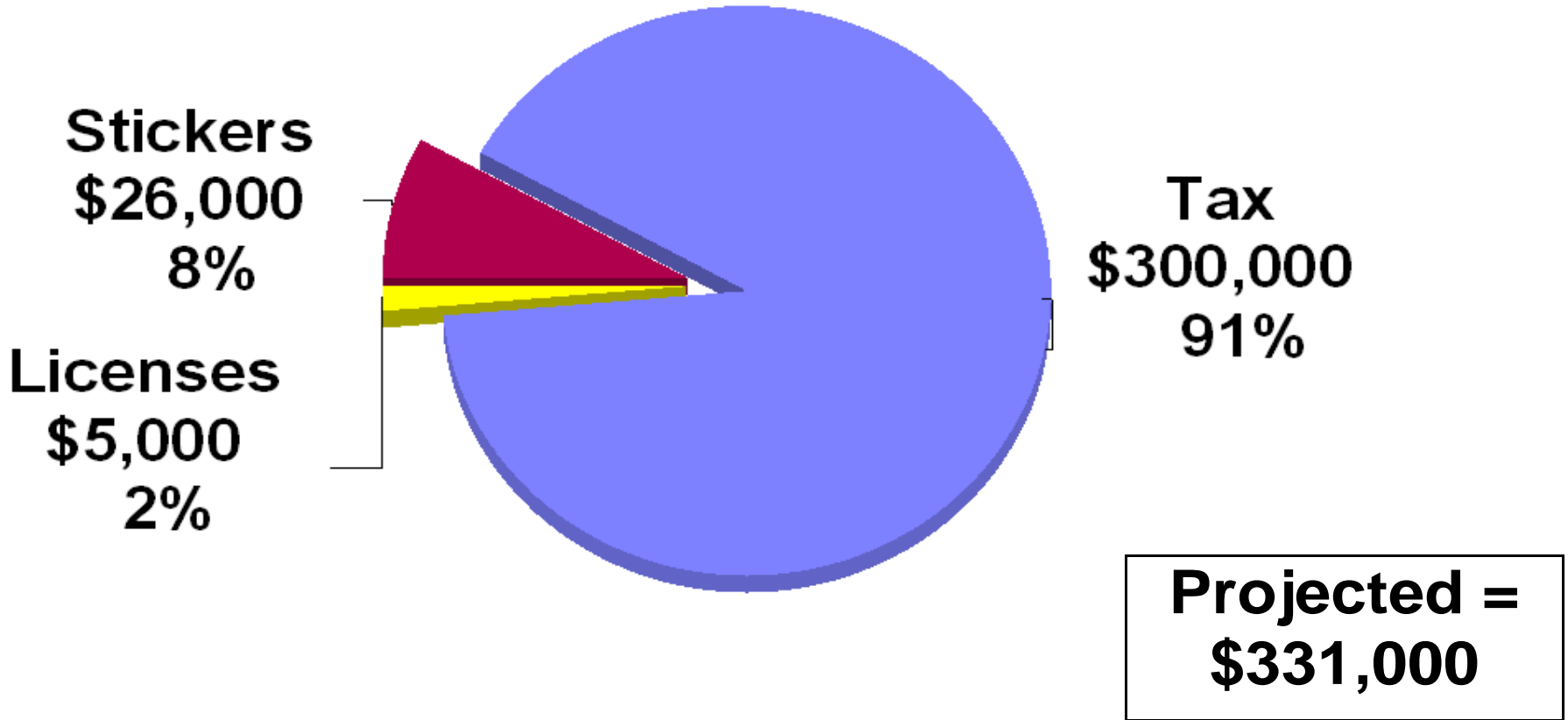
Fire Allocations From The Paper Gaming Fund Fiscal Years 2011 - 2014



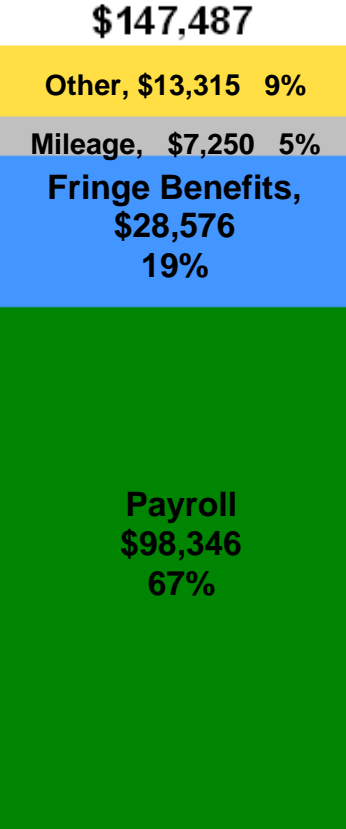
Expenses For Allegany County Gaming Office Fiscal Years 2011 - 2014



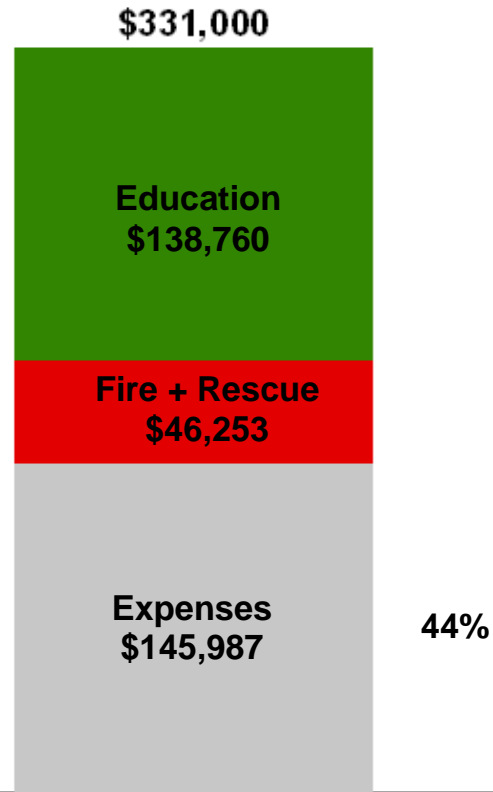
Projected Allegany County Gaming Fund Revenues Fiscal Year 2015



Projected Expenses For Allegany County Gaming Office Fiscal Year 2015



Projected Allegany County Gaming Fund Distribution - Fiscal Year 2015



Conclusion

This presentation and prior years are available on line at www.gov.allconet.org/gaming/presentations.

The public is invited to email the Gaming Office at gaming@allconet.org

